

BEFORE THE ARIZONA CORPORATION COMMISSION RECEIVED

1	DEFORE THE A	INIZONA CONFORMITON CON	MISSIONILLEIVED
2	<u>COMMISSIONERS</u>		2014 FEB 26 P 1: 2
3	BOB STUMP, CHAIRMAN GARY PIERCE	ORIGINAL	
4	BRENDA BURNS BOB BURNS		AZ CORP COMMISSIC DOCKET CONTROL
5	SUSAN BITTER SMITH		And the second
6 7	IN THE MATTER OF THE APPLIC CHAPARRAL CITY WATER CON DETERMINATION OF THE CURF	MPANY FOR A	NO. W-02113A-13-0118
8	VALUE OF ITS UTLITY PLANT A PROPERTY AND FOR INCREASE AND CHARGES BASED THEREO	AND E IN ITS RATES STAFF AN	MENDED TESTIMONY
10	The Utilities Division ("Sta	aff') of the Arizona Corporation	Commission ("Commission")
		· ·	
11	hereby files the amended Surrebutt	•	
12	captioned matter. Due to time const		
13	RESPECTFULLY SUBMIT	TED this 26 th day of February, 2014	4.
14			
15		/	
16		Bridget A. Humphrey	
17		Matthew Laudone Attorneys, Legal Divisi	ion
18		Arizona Corporation C	ommission
19		1200 West Washington Phoenix, Arizona 8500	
20	·	(602) 542-3402	
21			
22		Arizona C	Corporation Commission
23		DC	CKETED
24	Original and thirteen (13) copies of	F	EB 2 6 2 014
25	the foregoing filed this 26 th day of February, 2014, with:	DOCK	ETED BY
26	Docket Control		
27	Arizona Corporation Commission 1200 West Washington Street Phoenix, Arizona 85007		
28	I Housin, I hizoita 0000,		

1	Copy of the foregoing emailed and/or mailed this 26 th day of February, 2014, to:
2	
3	Thomas H, Campbell Michael. T. Hallam
4	LEWIS & ROCA, LLP 40 North Central Avenue
5	Phoenix, Arizona 85004 Attorneys for Chaparral City Water Company
6	Daniel W. Pozefsky, Chief Counsel RUCO
7	1110 West Washington, Suite 220
8	Phoenix, Arizona 85007
9	Andrew J. McGuire David A. Pennartz
10	Landon W. Loveland GUST ROSENFELD, PLC
11	One East Washington Street, Suite 1600 Phoenix, Arizona 85004
12	Attorneys for the Town of Fountain Hills
13	Sheryl Hubbard EPCOR
14	2355 W. Pinnacle Peak Road, Suite 300 Phoenix, AZ 85027
15	Lina Bellenir
16	16301 East Jacklin Drive Fountain Hills, AZ 85268
17	Gale Evans
18	Patricia Huffman 16218 E. Palisades Blvd.
19	Fountain Hills, AZ 85268
20	Leigh M. Oberfeld-Berger 16623 E. Ashbrook Drive, Unit #2
21	Fountain Hills, AZ 85268
22	Tracey Holland 16224 E. Palisades Blvd.
23	Fountain Hills, AZ 85268
24	Leonora M. Hebenstreit 16632 E. Ashbrook Drive, Unit A
25	Fountain Hills, AZ 85268
26	Dil Wille
27	come may
28	, and the second

BEFORE THE ARIZONA CORPORATION COMMISSION

BOB STUMP		
Chairman		
GARY PIERCE		
Commissioner		
BRENDA BURNS		
Commissioner		
BOB BURNS		
Commissioner		
SUSAN BITTER SMITH		
Commissioner		
IN THE MATTER OF THE APPLICATION)	DOCKET NO. W-02113A-13-0118
OF CHAPARRAL CITY WATER COMPANY)	
FOR A DETERMINATION OF THE)	
CURRENT FAIR VALUE OF ITS UTILITY	Ś	
	,	

PLANT AND PROPERTY AND FOR

BASED THEREON

INCREASE IN ITS RATES AND CHARGES

AMENDED SURREBUTTAL

TESTIMONY

OF

GERALD BECKER

EXECUTIVE CONSULTANT

UTILITIES DIVISION

ARIZONA CORPORATION COMMISSION

FEBRUARY 26, 2014

TABLE OF CONTENTS

<u>Page</u>
INTRODUCTION
PURPOSE OF AMENDED SURREBUTTAL TESTIMONY
Rate Base
Rate Base Adjustment No. 2 – Post-Test Year Plant (Accumulated Depreciation). 2 Rate Base Adjustment No. 3 – UPIS and Accumulated Depreciation. 3 Rate Base Adjustment No. 5 – Working Capital 3
OPERATING INCOME
Operating Income Adjustment No. 2 – Incentive Compensation and Contributions and Dues4
DEPRECIATION EXPENSE and METHODOLOGIES
<u>SCHEDULES</u>
Revenue Requirement
Operating Income Adjustment #6 – Property Tax & GRCF ComponentGWB-18
ATTACHMENTS
Staff's roll forward of UPIS and Accumulated Depreciation

EXECUTIVE SUMMARY CHAPARRAL CITY WATER COMPANY DOCKET NO. W-02113A-13-0118

Chaparral City Water Company ("CCWC" or "Company") states that it experienced an \$889,596 test year operating income resulting in a 3.26 percent rate of return. CCWC proposes a revenue increase of \$3,142,679 or 34.86 percent over the Company proposed test year revenues of \$9,014,985 to \$12,157,664. The Company's proposed revenue increase would produce an operating income of \$2,784,249 for a 10.21 percent rate of return on an original cost rate base ("OCRB") of \$27,279,072. The Company proposes to use OCRB as its fair value rate base.

Staff is revising its surrebuttal position filed on February 7, 2014. Staff is also providing some additional information regarding the vintage year versus group methods of depreciation. Staff recommends a revenue increase of \$1,354,153 or 15.02 percent over the test year revenues of \$9,014,985 to \$10,369,138. The Staff recommended revenue increase would produce an operating income of \$2,115,266 for a 7.90 percent rate of return on a Staff adjusted OCRB of \$26,775,518.

Staff amends the specific issues listed below that were discussed in previous testimonies.

- 1. <u>Accumulated Depreciation on Post Test Year Plant</u> Staff recognized one half year of accumulated depreciation on post-test year plant previously recommend by Staff.
- 2. <u>Incentive Compensation and Contributions and Dues</u> Staff updates its previous adjustment to include the full amount of disallowance accepted by the Company in its rebuttal testimony.
- 3. <u>Working Capital</u> Staff updates the Company's Working Capital allowance to remove required bank balances required by existing indebtedness that is expected to be refinanced before the conclusion of this proceeding. The proposed replacement debt does not require bank balances.
- 4. <u>Depreciation and Depreciation Methods</u> Staff continues to recommend vintage year depreciation but has updated its calculation. Staff also provides some additional information for consideration.

Amended Surrebuttal Testimony Gerald Becker Docket No. W-02111A-13-0118 Page 1

testimony in this case?

Yes, I am.

methods.

1

Q.

A.

Q.

Α.

Q.

A.

INTRODUCTION

2

3

4

5

6

7

8

9

10

11

PURPOSE OF AMENDED SURREBUTTAL TESTIMONY

Please state your name, occupation, and business address.

address is 1200 West Washington Street, Phoenix, Arizona 85007.

My name is Gerald Becker. I am an Executive Consultant III employed by the Arizona

Corporation Commission ("Commission") in the Utilities Division ("Staff"). My business

Are you the same Gerald Becker who previously submitted direct and surrebuttal

The purpose of my surrebuttal testimony in this proceeding is to reflect accumulated

depreciation on post-test year plant, update Staff's recommended disallowance regarding

incentive compensation and contributions and dues, and working capital. Staff is also

providing some additional information regarding vintage year versus group depreciation

12

13

14

15

16

17

18

•

A.

19

20

21

22

23

24

25

26

Q. Do you attempt to address every issue discussed in your previous testimonies?

What is the purpose of your surrebuttal testimony in this proceeding?

No. I limit my discussion to certain issues as outlined below. I rely on my direct and surrebuttal testimonies unless modified by this amended surrebuttal testimony.

SUMMARY OF RECOMMENDED REVENUES

Q. Please summarize Staff's recommended revenue.

A. Staff recommends a revenue increase of \$1,354,153 or 15.02 percent over the test year revenues of \$9,014,985 to \$10,369,138. The Staff recommended revenue increase would

produce an operating income of \$2,115,266 for a 7.90 percent rate of return on a Staff adjusted OCRB of \$26,775,518. (In Staff's surrebuttal testimony Staff recommended a revenue increase of \$1,318,719 or 14.63 percent over the test year revenues of \$9,014,985 to \$10,333,705 for a 7.90 percent rate of return on a Staff adjusted OCRB of \$27,076,778.)

6

7

5

RATE BASE

8

Q. Please summarize Staff's new adjustments to Chaparral City Water Company's ("CCWC" or "Company") rate base shown on Surrebuttal Schedule GWB-3.

10 11

12

13

14

A. Staff recommends an increase of \$76,988 to rate base for accumulated depreciation related to post-test year plant, a reduction of \$490,363 to accumulated depreciation to reflect Staff's recalculation of accumulated depreciation for Utility Plant in Service ("UPIS") at December 31, 2012, as shown on Amended Surrebuttal Schedules GWB-4 and GWB-7. Staff also recommends a decrease of \$780,673 to working capital as shown on Amended Surrebuttal Schedule GWB-9.

1516

Rate Base Adjustment No. 2 – Post-Test Year Plant (Accumulated Depreciation)

Surrebuttal Schedule GWB-4.

18

17

Q. Please describe the change to accumulated depreciation that Staff is recommending.

19 20 A.

the amount of \$585,474 but did not recognize any associated accumulated depreciation.

21

Staff recommends an increase of \$76,988 to accumulated depreciation to reflect one half

In Surrebuttal Schedules GWB-4 and GWB-6, Staff recommended post-test year plant in

22

year of accumulated depreciation on post-test year plant, as shown on Amended

23

Staff's Amended Surrebuttal Schedule GWB-4.

Rate Base Adjustment No. 3 – UPIS and Accumulated Depreciation

Has the Company submitted a revised Schedule E-5?

Q.

A.

Q.

A.

year plant?

4 5

6 7

8

10

11

12

14

13

15

16

17

18

19

20

21

22

23

24

25

Rate Base Adjustment No. 5 – Working Capital

Attachment A.

Q. Please describe the change to working capital that Staff is recommending.

reclassification¹ from capstone account 330 is no longer necessary.

A. At the present time, the Company has indebtedness that requires a bank balance of \$780,763. On March 1, 2013, the Company filed an application to refinance this debt in Docket No. W-02113A-13-0047. On February 5, 2014, Staff filed a report recommending approval of authority to incur debt to re-finance the existing debt, subject to certain

What is Staff's recommendation for accumulated depreciation related to post-test

Staff recommends an increase of \$76,988 to accumulated depreciation, as shown on

Yes, the Company has submitted a revised Schedule E-5 supporting its UPIS amount with

corrected amounts by the National Association of Regulatory Utility Commissioners

("NARUC") account numbers. Staff has incorporated the Company's revised schedule on

Amended Surrebuttal Schedule GWB-4, column [A]. The UPIS component of rate base

adjustment No. 3 is no longer necessary. Rate base adjustment No. 3 reduces accumulated

depreciation by \$490,363 to reflect the accumulated balance per Staff roll forward of

UPIS and Accumulated Depreciation since the last rate case. See discussion below and

The Company's revised E-5 also reflects its storage tanks in account 330.1 and

¹ Surrebuttal rate base adjustment no. 1.

4 5

67

8

10 11

13 14

12

15

16

17

18

19 20

21

22 | 23 |

24

2526

conditions. In response to a Staff data request, the Company indicates that the replacement debt will not require bank balances.

Since the replacement debt is expected to be in place by the time rates become effective in this proceeding, Staff recommends the removal of bank balances from the working capital calculation, as shown on Amended Surrebuttal Schedule GWB-4 and GWB-9.

OPERATING INCOME

Operating Income Adjustment No. 2 – Incentive Compensation and Contributions and Dues

- Q. Please describe the change to incentive compensation and contributions and dues working capital that Staff is recommending.
- A. Staff is updating its recommended disallowance to reflect the \$57,921 agreed to by the Company in its rebuttal testimony, as opposed the \$17,721 that had been disclosed by the Company in its a response to a prior data request. This increases Staff recommended disallowance from \$107,238 per Surrebuttal Schedule GWB-10 and GWB-13 to \$147,438 as shown in Amended Surrebuttal Schedule GWB-10 and GWB-13.

DEPRECIATION EXPENSE AND METHODOLOGIES

- Q. Does Staff have additional comments regarding the disagreement over the appropriate depreciation expense methodology?
- A. Yes. In the prior rate proceeding, there was apparently no known disagreement regarding the depreciation methodology. A review of schedules supporting the depreciation expense in the prior proceeding indicates no recognition of fully depreciated plant, and to the extent that no fully depreciated plant existed in the prior case, the Commission effectively authorized rates based on the group methodology and approved rates which would have resulted in higher depreciation expense than the vintage year method. Accordingly, the

accumulated depreciation reserve captured method used in the rate base in this proceeding should be calculated using the group method.

Accumulated depreciation is an amount used to reflect amounts recovered through

A.

Q. Please explain the method used to calculate accumulated depreciation.

use of that method to calculate depreciation expense?

depreciation, net of any retirements or adjustments, and is based upon depreciation rates and methodologies whether expressed or implied, in prior proceedings and applied to the UPIS approved in the last case adjusted for additions and retirements since the prior

proceeding.

Q. Does the method used to calculate accumulated depreciation require the continued

A. No. As more fully described above, accumulated depreciation is a "running balance" used as one of the components to calculate rate base in the current proceeding. In contrast, depreciation expense is calculated prospectively by applying depreciation rates to the plant amounts as would be approved in the current proceeding, subject to the methodology that may be specified. Similar to changes in depreciation rates since prior proceedings, the depreciation methodology can also be changed on a prospective basis.

Q. Please describe the treatment of changes in depreciation rates and whether changes in depreciation methodology are similar to changes in depreciation rate since the last proceeding?

A. As more fully described above, the rates (and methodologies) approved in a prior proceeding are used to calculate accumulated depreciation in the current case.

Depreciation rates may be revised in any current proceeding, used to calculate depreciation expense in that proceeding, and later used to calculate the depreciation rate in

a future case. Similar to changes in depreciation rates, a different depreciation methodology may be adopted and used to calculate depreciation expense and accumulated depreciation balances in a future proceeding.

Q. Did Staff recalculate accumulated depreciation using the group method as applied since the last rate case?

A. Yes. Staff recalculated accumulated depreciation and determined that accumulated depreciation would decrease from \$25,734,123 to \$25,320,748, or by a net of \$413,375, with a corresponding increase to rate base. The accumulated depreciation of \$25,320,748 includes \$25,243,760 on plant actually in service at December 31, 2012, plus \$76,988 for one half year of accumulated depreciation on post-test year plant, for a total of \$25,320,748. The accumulated depreciation of \$25,243,760 on plant actually in service at December 31, 2012 is supported by Staff's roll forward of UPIS and Accumulated Depreciation balances as shown on Attachment A.

Q. Did the roll forward as shown on Attachment A identify any amounts of fully depreciated plant to be considered when calculating Depreciation Expense in this proceeding?

A. Yes. Based on its review of the roll forward, Staff is concerned about two accounts, Account 311, Pumping Equipment, and Account 341, Transportation Equipment.

Q. Please provide an overview of account 311, Pumping Equipment.

A. As shown on attachment A, the roll forward begins with UPIS balance of \$1,588,246 as of December 31, 2006 and accumulated depreciation of \$881,086 as of December 31, 2006 for account 311, Pumping Equipment. As of December 31, 2012, the UPIS balance and accumulated depreciation balances were \$4,150,661 and \$3,502,552, respectively.

1

4

5

6 7

8

10

11 12

13

14

15

16

17

18

19

Q. Please explain Staff's concern regarding account 311, Pumping Equipment.

25

A.

For this account, Staff's concern is limited to the 2006 vintage year plant only. Staff is not concerned with the 2007 vintage year and later vintage year plant because account 311 bears a 12.5 percent depreciation rate which reflects an eight year life. Since there are only six years between the test year in this proceeding and the test year in the prior proceeding, the Company has not had an opportunity to fully recover its 2007 vintage year and later vintage year plant.

Subsequent to December 31, 2006, the Company's only retirements to account 311 were \$27,624 and \$20,955, in 2007 and 2008, respectively. Staff assigned these retirements to 2006 vintage year plant, and calculated the resulting UPIS balance of 2006 vintage year plant of \$1,539,667 as of December 31, 2012.

The Company also recorded additions of \$1,211,840, \$804,971, \$468,725, \$37,782, and \$87,676 in 2007, 2008, 2009, 2011, and 2012, respectively. These additions have not

been adjusted since being added and reflect the vintage year amount assigned to each year.

A vintage year composition of the ending UPIS balance of \$4,150,661 is:

\$1,539,667

2007 \$1,211,840

2006

2008 \$ 804,971

2009 \$ 468,725

2011 \$ 37,782

2012 <u>\$ 87,676</u>

Total \$4,150,661

1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Regarding its 2006 vintage year plant, the Company has fully recovered this plant. As shown on attachment A, the roll forward begins with UPIS and accumulated depreciation balances at December 31, 2006 for account 311, Pumping Equipment, of \$1,588,246 and \$881,086, respectively, as approved in Decision No. 71308. The accumulated depreciation balance of \$881,086 divided by \$1,588,246 indicates that 55.5 percent of the plant had been recovered, as of the end of the prior test year. Using the 6 year period between test years, the Company records an additional 6 years of depreciation expense at 12.5 percent per year, or 75 percent. Adding the 75 percent to the 55.5 percent recovered as of the last proceeding, the Company has had the opportunity to recover 130.5 percent of its investment. For these reasons, Staff recommends that the recording of depreciation cease on the Company's 2006 vintage year plant in account 311, Pumping Equipment.

Q. Is there any possible imprecision in the above described calculations?

A. Yes. As discussed above, the Company's only retirements subsequent to December 31, 2006 in account 311 were \$27,624 and \$20,955, in 2007 and 2008, respectively, and the resulting UPIS balance of 2006 vintage year plant of \$1,539,667 as of December 31, 2012. While it is conceivable that plant retired in 2007 or 2008 was installed in either 2007 or 2008, Staff had not requested the specific installation date of the plant being retired. Staff assigns these retirements to the oldest vintage life plant in 2006, thereby reducing the amount of fully depreciated plant subject to exclusion in its calculation of depreciation expense. Accordingly, this practice does not harm the Company while providing a reasonable amount of plant to be treated as fully depreciated.

Please provide an overview of account 341, Transportation Equipment. Q.

3

4

5

6 7

8

9

10

11

12

13

14

15

17

18

20

21

22

23

24

16 19

A. Account 341, Transportation Equipment – As shown on attachment A, the roll forward begins with UPIS balance of \$535,315 and an accumulated depreciation of \$60,636, both as of December 31, 2006. As of December 31, 2012, the UPIS balance and accumulated depreciation balances were \$417,333 and \$487,368, respectively.

As shown on Attachment A, the roll forward of the 2006 vintage year plant subsequent to December 31, 2006, indicates retirements of \$55,375, \$45,865, \$20,243, and \$77,328 in 2007, 2008, 2009, 2011, and 2012, respectively, for total retirements of \$198,811, offset by adjustments of \$31,522 in 2008 and \$(33,031) in 2010. Staff assigned these retirements to 2006 vintage year plant, and calculated the resulting UPIS balance for 2006 vintage year plant of \$334,995 as of December 31, 2012.

2006 Vintage Balance \$ 535,315

\$(198,811) Assigned to 2006 vintage Retirements, above

\$ 336,504 Subtotal

\$ 31,522 Assigned to 2006 vintage 2008 Adjustment

2010 Adjustment \$ (33,031) Assigned to 2006 vintage

\$ 334,995 Balance 2006 Vintage

The Company also recorded additions of \$65,258 and \$17,080 2007 and 2008, respectively, for a total UPIS balance of \$417,333, as of December 31, 2012 and excluding post-test year plant of \$9,637. A vintage year composition of the actual ending UPIS balance of \$417,333 is:

Amended Surrebuttal Testimony Gerald Becker Docket No. W-02111A-13-0118 Page 10

1	2006	\$ 334,995	
2	2007	\$ 65,258	
3	2008	\$ 17,080	
4	Total	\$ 417,333	(actually in service at December 31, 2012)
5	2013	\$ 9,637	post-test year plant
6	Total	\$ 426,970	(total amount of UPIS for account 341)

Q. Please explain Staff's concern regarding account 341, Transportation Equipment.

A. For this account, Staff's concern is limited to the 2006 and 2007 vintage year plant actually in service at December 31, 2012, or \$400,253. Staff is concerned with the plant of these vintage years because account 341 bears a 20.0 percent depreciation rate, which reflects a five year life. Staff is not recommending exclusion of 2008 vintage year plant, since there are only 5 years between the date the plant was added and the test year in this proceeding, the Company has not had an opportunity to fully recover the costs of its 2008 vintage year² and later vintage year plant.

The cessation of depreciation expense on vintage year 2006 and 2007 plant is also supported by an analysis of the plant and accumulated depreciation roll forward. The roll forward begins with UPIS balance of \$535,315 and an accumulated depreciation of \$60,636, both as of December 31, 2006 for account 341, as approved in Decision No. 71308. The accumulated depreciation balance of \$60,636 divided by \$535,315 indicates that approximately 11.3 percent of the plant had been recovered, as of the end of the prior test year. Using the 6 year period between test years, the Company has recorded an additional 6 years of depreciation expense at 20.0 percent per year, or 120 percent. Adding the 120 percent to the 11.3 percent recovered as of the last proceeding, the

² One half year convention used in year added, thus, only 4 ½ years as of December 31, 2012.

A.

A.

Q. In Staff's view, has the Company over recovered on certain items of plant?

A. Yes, as indicated on Attachment A, the Company has recovered \$1,998,885 on its 2006 vintage year plant of \$1,539,667 in account 311, Pumping Equipment. In account 341, Transportation Equipment, the Company has recovered \$400,212 on \$334,995 of vintage 2006 plant, and \$71,784 on \$65,258 of 2007 vintage year plant.

Company has recorded 131.3 percent of its investment as accumulated depreciation. For these reasons, Staff recommends that the cessation of depreciation cease on the Company's 2006 vintage year plant in account 341, Transportation Equipment.

Regarding 2007 vintage year plant, the Company has recorded one half year depreciation in 2007 and 5 years of depreciation for the years 2008 through 2012, for a total of 5 and one-half years, or \$71,784 of accumulated depreciation, as shown on Attachment A. For these reasons, Staff also recommends that the depreciation cease on \$65,257 of 2007 vintage year plant in account 341, Transportation Equipment, also shown on Attachment

Q. Is there any possible imprecision in the above described calculations?

Yes. As discussed above, the Company has retired plant subsequent to December 31, 2006 in account 341. While it is conceivable that plant retired in 2007 through 2012 had been installed after 2006, Staff had not requested the specific installation dates of the plant being retired during 2007 through 2012. Staff assigns these retirements to the oldest vintage life plant (2006), thereby reducing the amount of fully depreciated plant subject to exclusion in its calculation of depreciation expense. Accordingly, this practice does not harm the Company while providing a reasonable amount of plant to be treated as fully depreciated.

Q. Please describe Staff's recommended Depreciation Expense for account 311, Pumping Equipment and account 341, Transportation Equipment.

A. As shown on Amended Surrebuttal Schedule GWB-16, Staff recommends depreciation expense of \$326,374 for account 311, Pumping Equipment and \$5,343 for account 341, Transportation Equipment. Depreciation expense of \$326,374 on account 311, Pumping Equipment, is based the total plant balance of \$4,150,661 shown in Column [A] of Amended Surrebuttal Schedule GWB-16, less \$1,539,667 of 2006 vintage year plant shown as fully depreciated in Column [B] of Amended Surrebuttal Schedule GWB-16, for a net depreciable amount of \$2,610,994 in Column [C] of Amended Surrebuttal Schedule GWB-16. Applying a 12.5 percent depreciation rate to a net depreciable amount of \$2,610,994 results in depreciation expense of \$326,374.

Similarly, depreciation expense of \$5,343 on account 341, Transportation Equipment, is based on the total plant balance of \$426,970 discussed above and shown in Column [A], less \$400,253 of 2006 and 2007 vintage year plant shown as fully depreciated in Column [B], for a net depreciable amount of \$26,717³ on which a 20.0 percent depreciation rate is applied, for depreciation expense of \$5,343⁴.

Expressed differently, the depreciable balance of \$26,717 consists of \$17,080 of 2008 vintage year plant, plus \$9,637 of post-test year plant.

⁴ Under the group method proposed by the Company, depreciation expense for account 341 is estimated at \$85,394, based on \$426,970 times 20 percent depreciation rate and based on net UPIS of \$26,717 for account 341.

Q.

A.

Q. Is there evidence of over recovery in this case?

A. Yes. See discussion above and the activity for accounts 311 Pumping Equipment and account 341, Transportation Equipment, as shown on Attachment A.

Setting aside the fact that the accounting and regulatory communities recognize that there may be more than one acceptable method for calculating depreciation expense, is it reasonable for a regulated utility to be placed in a position where over recovery of its plant investments is possible simply because of the method used to calculate annual depreciation expense?

No that is not reasonable. A regulated utility would not be allowed to employ a cost allocation methodology that would allow the company to over-recover other expenses, such as wages and salaries. It certainly would not be proper for such a regulated utility to over-recover expense just because it might take more administrative time to accurately track wages and salaries so as to not over recover this or any other expense. Depreciation is an expense just as salaries and wages. It does not seem logical for CCWC to argue that when it recovers depreciation expense it is proper to over-recover its actual investment simply because it would be more time consuming or administratively burdensome to undertake the level of accounting necessary to cease booking depreciation once the underlying investment has been fully recovered.

The reality is that if the actual life of the underlying asset is longer than the estimated asset life used for depreciation then the depreciation should be adjusted accordingly, otherwise these assets are being over-depreciated, to the detriment of ratepayers.

Amended Surrebuttal Testimony Gerald Becker Docket No. W-02111A-13-0118 Page 14

17

A.

Yes, it does.

Q. Is Staff recommending that the over recovered amounts be refunded? 1 No. Staff attributes the over recovery to instances of regulatory lag working in favor of 2 A. the Company. Staff, however, recommends that the over recovery be discontinued with 3 this proceeding. 4 5 6 Is Staff aware of any prohibitions to prevent the adoption of vintage year method? Q. 7 No. Staff reviewed the 1996 version of the NARUC Uniform System of Accounts A. 8 ("USOA"), an excerpt of which is included as Attachment B. This guides states, 9 "...Depreciation shall be accrued on a straight-line remaining life basis or 10 11 straight-line basis, as required by the Commission..." [emphasis added] 12 Based upon the above, Staff concludes that the Commission may set rates using a vintage 13 14 year depreciation method. 15 16 Does this conclude your Amended Surrebuttal Testimony? Q.

Chaparral City Water Company

Docket No. W-02113A-13-0118 Test Year Ended December 31, 2012

AMENDED SURREBUTTAL TESTIMONY OF GERALD BECKER

TABLE OF CONTENTS TO SCHEDULES:

SCH#		<u>TITLE</u>
GWB-	1	REVENUE REQUIREMENT
GWB-	2	GROSS REVENUE CONVERSION FACTOR
GWB-	3	RATE BASE - ORIGINAL COST
GWB-	4	SUMMARY OF ORIGINAL COST RATE BASE ADJUSTMENTS
GWB-	5	RATE BASE ADJUSTMENT #1 RECLASSIFICATION
GWB-	6	RATE BASE ADJUSTMENT #2 POST TEST YEAR PLANT
GWB-	7	RATE BASE ADJUSTMENT #3 UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION
GWB-	8	RATE BASE ADJUSTMENT #4 REVERSAL OF AFUDC AND DEFERRED DEPRECIATION DEFERRAL
GWB-	9	RATE BASE ADJUSTMENT #5 CASH WORKING CAPITAL
GWB-	10	OPERATING INCOME STATEMENT - TEST YEAR AND STAFF RECOMMENDED
GWB-	11	SUMMARY OF OPERATING INCOME ADJUSTMENTS - TEST YEAR
GWB-	12	OPERATING INCOME ADJUSTMENT #1 - EXCESS WATER LOSS
GWB-	13	OPERATING INCOME ADJUSTMENT #2 - INCENTIVE COMPENSATION & CONTRIBTIONS, DUES
GWB-	14	OPERATING INCOME ADJUSTMENT #3 - PURCHASED WATER EXPENSE
GWB-	15	NOT USED
GWB-	16	OPERATING INCOME ADJUSTMENT #4 - DEPRECIATION EXPENSE
GWB-	17	OPERATING INCOME ADJUSTMENT #5 - INCOME TAXES
GWB-	18	OPERATING INCOME ADJUSTMENT #6 - PROPERTY TAX EXPENSE GRCF COMPONENT

Chaparral City Water Company Docket No. W-02113A-13-0118 Test Year Ended December 31, 2012

REVENUE REQUIREMENT

LINE		(A) COMPANY ORIGINAL	(B) COMPANY FAIR	(C) STAFF ORIGINAL	(D) STAFF FAIR
NO.	DESCRIPTION	COST**	VALUE	COST	VALUE
1	Adjusted Rate Base	\$ 27,279,072	\$ 27,279,072	\$ 26,775,518 \$	26,775,518
2	Adjusted Operating Income (Loss)	\$ 889,596	\$ 889,596	\$ 1,294,167 \$	1,294,167
3	Current Rate of Return (L2 / L1)	3.26%	3.26%	4.83%	4.83%
4	Required Rate of Return	10.21%	10.21%	7.90%	7.90%
5	Required Operating Income (L4 * L1)	\$ 2,784,249	\$ 2,784,249	\$ 2,115,266 \$	2,115,266
6	Operating Income Deficiency (L5 - L2)	\$ 1,894,653	\$ 1,894,653	\$ 821,099 \$	821,099
7	Gross Revenue Conversion Factor	1.658709	1.658709	1.649195	1.649195
8	Required Revenue Increase (L7 * L6)	\$ 3,142,679	\$ 3,142,679	\$ 1,354,153 \$	1,354,153
9	Adjusted Test Year Revenue	\$ 9,014,985	\$ 9,014,985	\$ 9,014,985 \$	9,014,985
10	Proposed Annual Revenue (L8 + L9)	\$ 12,157,664	\$ 12,157,664	\$ 10,369,138 \$	10,369,138
11	Required Increase in Revenue (%)	34.86%	34.86%	15.02%	15.02%
12	late of Return on Common Equity (%)	11.05%	11.05%	9.60%	9.60%

^{**} At Hearing, Co amended its Schedule E-5 causing its rate base to increase by \$9,751 from \$27,269,321 to \$27,279,072

References:

Column [A]: Company Schedule A-1 Column (B): Company Schedule A-1

Column (C): Staff Schedules GWB-2, GWB-3, and GWB-10

GROSS REVENUE CONVERSION FACTOR

LINE		(A)	(B)	(C)
<u>NO.</u>	DESCRIPTION			
1	<u>Calculation of Gross Revenue Conversion Factor.</u> Revenue	100.0000%		
2	Uncollecible Factor (Line 11)	0.5492%		
3	Revenues (L1 - L2)	99.4508%		
4	Combined Federal and State Income Tax and Property Tax Rate (Line 23)	38.8152% 60.6356%		
5 6	Subtotal (L3 - L4) Revenue Conversion Factor (L1 / L5)	1.649195		
	Calculation of Uncollectible Easter			
7	<u>Calculation of Uncollecttible Factor:</u> Unity	100.0000%		
8	Combined Federal and State Tax Rate (Line 17)	38.2900%		
9	One Minus Combined Income Tax Rate (L7 - L8)	61.7100% 0.8900%		
10 11	Uncollectible Rate Uncollectible Factor (L9 L10)	0.090070	0.54922%	
	Calculation of Effective Tay Pate:			
12	<u>Calculation of Effective Tax Rate:</u> Operating Income Before Taxes (Arizona Taxable Income)	100.0000%		
	Arizona State Income Tax Rate	6.5000%		
	Federal Taxable Income (L12 - L13)	93.5000%		
	Applicable Federal Income Tax Rate (Line 44)	<u>34.0000%</u> 31.7900%		
	Effective Federal Income Tax Rate (L14 x L15) Combined Federal and State Income Tax Rate (L13 +L16)	01.730078	38.2900%	
.,	Combined Foundation Could meeting that the territory		1	
40	Calculation of Effective Property Tax Factor	100 0000%	6.968%	
	Unity Combined Federal and State Income Tax Rate (L17)	100.0000% 38.2900%	0.900%	
	One Minus Combined Income Tax Rate (L18-L19)	61.7100%		
	Property Tax Factor (GWB-18, L25)	0.8510%		
	Effective Property Tax Factor (L20*L21) Combined Federal and State Income Tax and Property Tax Rate (L17+L22)	_	0.5252%	38.8152%
23	Combined Federal and State moonle Tax and Property Tax Nate (ETT-122)			
24	Required Operating Income (Schedule GWB-1, Line 5)	\$ 2,115,266		
25	AdjustedTest Year Operating Income (Loss) (Schedule GWB-10, Line 36)	\$ 1,294,167		
26	Required Increase in Operating Income (L24 - L25)	\$	821,099	
27	Income Tayon on Percommended Revenue (Col. (C) 148)	\$ 963,598		
27 28	Income Taxes on Recommended Revenue (Col. (C), L48) Income Taxes on Test Year Revenue (Col. (A), L48)	\$ 454,120		
29	Required Increase in Revenue to Provide for Income Taxes (L27 - L28)	\$	509,478	
30	Required Revenue Increase (Schedule GWB-1, Line 8)	\$ 1,354,153		
31	Uncollectible Rate (Line 10)	0.8900%		
	Uncollectible Expense on Recommended Revenue (L30 * L31)	\$ 12,052		
33 34	Adjusted Test Year Uncollectible Expense - N/A Required Increase in Revenue to Provide for Uncollectible Exp.	<u> </u>	12,052	
04			,	
35	Property Tax with Recommended Revenue (GWB-18, Line 21)	\$ 243,735 \$ 232,211		
36 37	Property Tax on Test Year Revenue (GWB-18, Col A, L19) Increase in Property Tax Due to Increase in Revenue (L35-L36)	\$ 232,211	11,524	
		\$	1,354,153	
38	Total Required Increase in Revenue (L26 + L29 + L34+ L37)		1,004,100	:
		(A)	(B)	(C)
		Test Year		Staff Recommended
	Calculation of Income Tax:			
	Revenue (Sch GWB-10, Col.(C) L4, GWB-1, Col. (D), L10)	\$ 9,014,985 \$ 7,266,699		\$ 10,369,138 \$ 7,290,275
	Operating Expenses Excluding Income Taxes Synchronized Interest (L53)	\$ 7,266,699 \$ 562,286		\$ 562,286
	Arizona Taxable Income (L39 - L40 - L41)	\$ 1,186,000		\$ 2,516,578
	Arizona State Income Tax Rate	6.5000%		6.5000%
	Arizona Income Tax (L42 x L43) Federal Taxable Income (L42 - L44)	\$ 77,090 \$ 1,108,910		\$ 163,578 \$ 2,353,000
	Federal Tax	\$ 377,030		\$ 800,020
	Total Federal Income Tax	\$ 377,030		\$ 800,020
48	Combined Federal and State Income Tax (L43 + L47)	\$ 454,120		\$ 963,598
50	Effective Tax Rate	•		
	Calculation of Interest Synchronization:			N/A
51				\$ 26,775,518
52	Weighted Average Cost of Debt			2.1000%
53	Synchronized Interest (L50 X L51)			\$ 562,286

RATE BASE - ORIGINAL COST

LINE <u>NO.</u>		. ((A) COMPANY AS <u>FILED</u>		(B) STAFF <u>JSTMENTS</u>	Ž	(C) STAFF AS ADJUSTED
1 2 3	Plant in Service Less: Accumulated Depreciation Net Plant in Service	\$	69,511,815 25,734,123 43,777,692	\$ - \$	585,474 (413,375) 998,849	\$ 	70,097,289 25,320,748 44,776,541
	<u>LESS:</u>						
4 5 6	Contributions in Aid of Construction (CIAC) Less: Accumulated Amortization Net CIAC	\$	14,991,871 2,529,950 12,461,921	\$	- -	\$	14,991,871 2,529,950 12,461,921
7	Advances in Aid of Construction (AIAC)		4,008,916		-		4,008,916
8	Customer Meter Deposits		1,950				1,950
9	Deferred Income Taxes		1,271,696				1,271,696
10	FHSD Settlement		449,580				449,580
	ADD:						
11	Working Capital Allowance		1,009,341		(894,505)		114,836
12	Deferred Debits	•	686,104 -		(607,898)		78,206
13	Original Cost Rate Base	\$	27,279,072	\$	(503,554)	\$	26,775,518

References:

Column (A), Company Schedule B-2

Column (B): Schedule GWB-4

Column (C): Column (A) + Column (B)

Chaparral City Water Company Docket No. W-02113A-13-0118 Test Year Ended December 31, 2012

SUMMARY OF ORIGINAL COST RATE BASE ADJUSTMENTS

LINE	ACCT.		[A]		[B] sification		[C] ost Test ear Plant		[E] IS & ACC. EPREC.	[F] ADFUC Deferral		[G] Working Capital		(1)
NO.	NO.	DESCRIPTION	COMPANY AS AMENDED	ADJ #1 GWB-5		1	ADJ #2 GWB-6		ADJ #3 GWB-7	ADJ #4 GWB-8	ADJ #5 GWB-9		STAFF ADJUSTED	
	PLANT IN	SERVICE:									_		_	
1	303	Other Intangible Plant	0	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-
2	303	Land and Land Rights	1,554,591											1,554,591
3	304	Structures and Improvements - Pumping												-
4	304	Structures and Improvements - Treatment												-
5	304	Structures and Improvements - T & D												-
6	304	Structures & improvements - General	1,795,309				168,610		-					1,963,919
7	305	Collecting and Impounding Reservoirs	6,970						-					6,970
8	307	Wells	953,001				(793,374)							159,627
9	309	Supply Mains	0											-
10	311	Pumping Equipment & Other Pumping Plant	4,280,661				(130,000)		-					4,150,661
11	320.1	Water Treatment Equipment	6,950,895				741,809		-					7,692,704
12	330	Reservoirs and Tanks			-									-
13	330.1	Storage Tanks	9,445,000				(575,439)		-					8,869,561
14	331	Transmission and Distribution Mains	24,727,626				838,725		_					25,566,351
15	333	Services	11,329,034				150,079		-					11,479,113
16	334	Meters	3,219,624				(181,450)		-					3,038,174
17	335	Hydrants	2,050,005				45,030		-					2,095,035
18	339	Other Transmission & Distribution Plant	2,142,685				(22,842)		_					2,119,843
19	339	Other Transmission & Distribution Plant	-,- ,											
20	340	Office Furniture and Equipment, Computers,	305,068											305.068
21	341	Transportation Equipment	426,581				389		-					426,970
22	343	Power Operated Equipment & Tool, Shop an	•				189,169							411,607
23	345	Power Operated Equipment	0				,							· <u>-</u>
24	346	Communication Equipment	102,327				154,768							257,095
25	347	Other General Plant	,				,		_					
26	•	Misc Adi/ Reconciling Item												_
27	Total Plan	nt in Service	69,511,815			_	585,474	_						70,097,289
28							,							, ,
29		ted Depreciation	25,734,123				76,988		(490,363)					25,320,748
30	Net Plant	in Service	\$ 43,777,692	\$	-	\$	508,486	\$	490,363	\$ -	\$	•	\$	44,776,541
31	/ E00:													
32 33	LESS:	ons in Aid of Construction (CIAC)	\$ 14,991,871										s	14,991,871
34		cumulated Amortization	2,529,950										Ψ	2,529,950
35		AC (L63 - L64)	12.461.921											12,461,921
36		in Aid of Construction (AIAC)	4,008,916											4,008,916
37		Meter Deposits	1,950											1,950
38	Deferred Income Taxes		1,271,696											1,271,696
39	FHSD Se	ettiement	449,580											449,580
40 41	<u>ADD:</u> Working C	Capital Allowance	1,009,341									(894,505)		114.836
42	Deferred I		686,104		_		-			(607,898)		(004,503)		78,206
43		Cost Rate Base	\$ 27,279,072	\$		\$	508,486	\$	490,363	\$ (607,898)	\$	(894,505)	\$	26,775,518
	_	•						-						

RATE BASE ADJUSTMENT #1 RECLASSIFICATION (THIS ADJUSTMENT NO LONGER NECESSARY)

			[A] COMPANY	[B]	[C] STAFF
LINE	ACCT		AS	STAFF	AS
<u>NO.</u>	<u>NO.</u>	<u>Description</u>	<u>FILED</u>	<u>ADJUSTMENTS</u>	<u>ADJUSTED</u>
1	330	Reservoirs and Tanks			
	330.1	Storage Tanks			

References:
Column [A]: Amount reflected in Acct. 330, Reservoirs and Tanks
Column [B], Col [C] less Col [A]
Column [C], Per testimony GWB

RATE BASE ADJUSTMENT #2 POST TEST YEAR PLANT

		[A] ORIGINAL	[B] STAFF	[C]
LINE	ACCT NO. &	PROJECT	AS	STAFF
NO.	DESCRIPTION OF PROJECT	<u>ESTIMATES</u>	<u>ADJUSTED</u>	<u>ADJUSTMENT</u>
1	304500 Office & Ops Center	-	168,610	168,610
2	311000 Electrical Annual Program	130,000	-	(130,000)
3	307000 Well #10 Arsenic Treatment	793,374		(793,374)
4	320.1 Well #10 Arsenic Treatment	-	1,077,467	1,077,467
5	Subtotal (Net Inc.) to Acct. 320.1	-	1,077,467	1,077,467
	(1000)		, ,	
5	320000 Shea WTP Filter Media	59,369	73,035	13,666
6	320000 Shea WTP Improvements	350,000	676_	(349,324)
7	Total Adj to Acct 320.1	409,369	1,151,178	741,809
•	000000 Passassis #0 Pahahilitation	505 860	670 421	74 561
8	330000 Reservoir #2 Rehabilitation	595,860	670,421	74,561
9	330000 Lotus Reservoir 3	-	-	· .
10 11	330000 Crestview Reservoir 7 330000 2013 Recurring Projects - Facilities	650,000	_	(650,000)
12	~ ,	1,245,860	670,421	(575,439)
12	Total Adj to 330.1	1,245,000	0/0,421	(070,400)
13	331001 Distribution System	53,577	66,964	13,387
14	331001 Distribution Improvements	300,000	1,125,338	825,338
15	331001 Misc system improvements	-	-	•
16	331001 Main breaks	-	_	_
17	331001 Manholes replaced	-	-	_
18	331001 Valves new	-	-	-
19	331001 Valves replaced	-	•	-
20	331001 Mains scheduled	-	-	-
21	Total Adj to Acct 331.1	353,577	1,192,302	838,725
22	333000 Services Replaced	410,000	560,079	150,079
23	334100 Meters Replaced	300,000	118,550	(181,450)
24	335000 Hydrants Replaced	10,000	55,030	45,030
25	339600 Comprehensive Planning Study (Chloramination)	132,558	109,716	(22,842)
26	341100 Vehicles	9,248	9,637	389
27	343000 Tools & Equipment	31,777	220,946	189,169
28	343000 Tools & Equipment			
29	Total Adj to Acct. 343	31,777	220,946	189,169
30	346000 ESRI Project (GIS)	-	-	-
31	346200 IPT Deployment	59,000	213,768	154,768
32	346200 Scada & Firewall			
	Total Adj to Acct. 346	59,000	213,768	154,768
33	347000 Security	-	-	-
34	Comprehensive Planning Study (Well 11 Restoration)	-	-	-
35	Comprehensive Planning Study	-		•
36	Reservoir #2 Rehabilitation	-	-	-
37	Reservoir #2 Rehabilitation	-	-	-
38	Developer Funded	<u> </u>	<u> </u>	
39	Totals	3,884,763	4,470,237	585,474

References:

Column [A]: Amount per Company application and response to Staff DR

Column [B] , Col [C] less Col [A]

Column [C] : Amount per Company response to Staff DR and Testimony GWB

RATE BASE ADJUSTMENT #3 UTILITY PLANT IN SERVICE AND ACCUMULATED DEPRECIATION

			[A]	(B)	[C]	[D]	(E)	(F)
Line	Sub.		Company Application E-5 Plant Balance 12/31/2012	Company Subtotal	Staff	Adjustment	Staff Calculated Accum Depreciations	Fully Depreciated
No.	Acct.	Description Company Application					<u>.</u>	
1	303100	Other Intangible Plant	-	-	-	-		-
2	303600	Land and Land Rights	1,554,591	1,554,591	1,554,591	_	-	
3	304200	Structures and Improvements - Pumping	, ,					
4	304300	Structures and Improvements - Treatment						
5	304400	Structures and Improvements - T & D						
6	304500	Structures & Improvements - General	1,795,309	1,795,309	1,795,309	-	694,767	
7	305000	Collecting and Impounding Reservoirs	6,970	6,970	6,970	-	660	
8	307000	Wells	159,627	159,627	159,627	-	108,329	
9	309000	Supply Mains		-	-	-		
10	311000	Pumping Equipment & Other Pumping Plant	4,150,661	4,150,661	4,150,661	-	3,502,552	1,539,667
11	320100	Water Treatment Equipment	6,541,526	6,541,526	6,541,526	-	1,509,048	
12	330000	Reservoirs and Tanks	8,199,140	8,199,140	8,199,140	-	3,046,816	
13	331001	Transmission and Distribution Mains	24,374,049	24,374,049	24,374,049	-	9,606,641	
14	333000	Services	10,919,034	10,919,034	10,919,034	-	2,320,901	
15	334100	Meters	2,919,624	2,919,624	2,919,624	-	2,374,387	
16	335000	Hydrants	2,040,005	2,040,005	2,040,005	-	389,993	
18	339100	Other Transmission & Distribution Plant	2,010,127	2,010,127	2,010,127	-	946,814	
19	340100	Office Furniture and Equipment, Computers	305,068	305,068	305,067	(1)	152,715	
20	341100	Transportation Equipment	417,333	417,333	417,333	-	487,368	417,333
21	343000	Power Operated Equipment & Tool, Shop as	190,661	190,661	190,662	1	76,075	
22	345000	Power Operated Equipment	-	•	-	-	25	
23	346200	Communication Equipment	43,327	43,327	43,327	-	26,668	
24	347000	Other General Plant		<u> </u>	-	-	-	
26	Total		\$ 65,627,052	\$ 65,627,052	\$ 65,627,052		\$ 25,243,759	\$ 1,957,000
						Attach. A	\$ 25,243,760	
						Diff.	\$ (1)	

Notes:

Col [A]-[D] Note: The above reflected the corrected E-5 submitted by the

Company at hearing. As a result, Staff's reclassification entry

in no longer necessary.

Col [E] Staff Acc.Depreciation Amounts Per Attachment A

Col [F] Fully Depreciated plant per analysis on Attachment A

Schedule GWB-8
AMENDED SURREBUTTAL

RATE BASE ADJUSTMENT #4 REVERSAL OF AFUDC AND DEFERRED DEPRECIATION DEFERRAL

			[A]	[B]	[C]
			COMPANY		STAFF
LINE	ACCT		AS	STAFF	AS
<u>NO.</u>	<u>NO.</u>	<u>Description</u>	FILED	<u>ADJUSTMENTS</u>	ADJUSTED
1		Deferred Debits	607,898	(607,898)	•

References:
Column [A]: Amount reflected on Co Schedule B-2, as part of Deferred Debits Column [B], Col [C] less Col [A]
Column [C], Per testimony GWB

RATE BASE ADJUSTMENT #5 CASH WORKING CAPITAL

	(A)		(B)	(C)		(D)	(E)	(F)		(G)
Line <u>No.</u> 1 2 3	Description		Proforma Test Year	Revenue Lag (Lead)		Expense Lag (Lead)	Net Lag (Lead)	Lead/Lag Factor	ſ	Cash Working Capital Required
4	<u>Description</u>		Amount	<u>Days</u>		<u>Days</u>	Days Col. C - Col. D	<u>Col. E/365</u>	<u>Co</u>	I. B * Col. F
5	OPERATING EXPENSES									
6	Labor	\$	1,024,112	34.93		13.09	21.84	0.05983271	Ś	61,275
7	Purchased Water	•	1,116,879	34.93		43.67	(8.74)	-0.0239481	•	(26,747)
8	Fuel & Power	\$	585,139	34.93		27.86	7.07	0.01936695		11,332
9	Chemicals	\$	115,182	34.93		(79.22)	114.15	0.31273681		36,022
10	Waste Disposal	\$	7,113	34.93		41.90	(6.97)			(136)
11	Intercompany Support Services	\$	94,150	34.93		29.99	4.94	0.01353134		1,274
12	Corporate Allocation	\$	352,892	34.93		30.00	4.93	0.01350394		4,765
13	Outside Services	\$	508,106	34.93		88.00	(53.07)	-0.1454002		(73,879)
14	Group Insurance	\$	178,067	34.93		12.00	22.93	0.06281901		11,186
15	Pensions	\$	85,086	34.93		67.98	(33.05)	-0.0905509		(7,705)
16	Insurance Other Than Group	\$	73,025	34.93		(26.14)	61.07	0.16731216		12,218
17	Customer Accounting	\$	331,010	34.93		26.53	8.40	0.02301079		7,617
18	Rents	\$	1,504	34.93			34.93	0.09569572		144
19	General Office Expense	\$	164,179	34.93		39.69	(4.76)	-0.013044		(2,142)
20	Miscellaneous	\$	158,553	34.93		(3.22)	38.15	0.10451764		16,572
21	Maintenance Expense	\$	388,614	34.93		17.28	17.65	0.04835325		18,791
22	Intest Expense ¹	\$	562,286	34.93		91.25	(56.32)	-0.1543043		(86,763)
23		*	001,100	0		32.23	(30.32)	0.25-50-5		(00,703)
24	TAXES									
25	General Taxes-Property ¹	\$	243,735	34.93		213.96	(179.0294)	(0.4905)	ė	(119,550)
26	General Taxes-Other	\$	86,320	34.93		3.03	31.8989	0.0874	Þ	7,544
27	Income Tax ¹	\$								
28	TOTAL	\$ \$	963,598	34.93	C & 4	37.00	(2.0711)	(0.0057)	_	(5,468)
29	TOTAL	Þ	7,039,552		CA:	SH WURKING CA	PITAL REQUIREMENT	:	\$	(133,649)
30	1									
31	¹ At proposed rates.									
32										
33				 Per Co		Per Staff	Adjustment			
34	Cash Working Capital Requirement			\$ (19,817)	\$	(133,649)				
35	Required Bank Balances			780,673		-	(780,673)			
36	Prepayments			 248,484		248,484				
37	Total Working Capital Allowance			1,009,341		114,835	(894,505)			

OPERATING INCOME STATEMENT - TEST YEAR AND STAFF RECOMMENDED

			[A]		[B]		[C] STAFF		[D]	(E)		
LINE		_	OMPANY EST YEAR		STAFF ST YEAR	TI	EST YEAR AS	DEC	STAFF OMMENDED		STAFF	
NO.	DESCRIPTION		AŞ FILED		JSTMENTS	Α	DJUSTED		HANGES	REC	COMMENDED	
	Revenues	\$	ě	\$	-	\$	-	\$		\$		
1	Water Revenues		8,915,656	•	-	•	8,915,656	•	1,354,154	•	10,269,810	
2	Other Revenues		99,329				99,329		,		99,329	
3			· •		-						-	
4	Total Operating Revenues	\$	9,014,985	\$	-	\$	9,014,985	\$	1,354,154	\$	10,369,138	
	Operating Expenses											
5	Labor	\$	1,024,112	\$	-	\$	1,024,112	\$	-	\$	1,024,112	
6	Purchased Water		1,065,953		50,926		1,116,879	•	-	•	1,116,879	
7	Fuel & Power		605,885		(20,746)		585,139		-		585,139	
8	Chemicals		119,266		(4,084)		115,182		•		115,182	
9	Waste Disposal		7,113		-		7,113		-		7,113	
10	Intercompany Support Services		94,150		-		94,150		-		94,150	
11	Corporate Allocation		500,330		(147,438)		352,892		•		352,892	
12	Outside Services		508,106		-		508,106		-		508,106	
13	Group Insurance		178,067		-		178,067		-		178,067	
14	Pensions		85,086		•		85,086		-		85,086	
15	Regulatory Expense		91,668		-		91,668				91,668	
16	Insurance Other Than Group		73,025		-		73,025		•		73,025	
17	Customer Accounting		318,959		-		318,959		12,052		331,010	
18	Rents		1,504		-		1,504		-		1,504	
19	General Office Expense		164,179		-		164,179		-		164,179	
20	Miscellaneous		158,553		-		158,553				158,553	
21	Maintenance Expense		388,614		-		388,614				388,614	
22	Depreciation & Amortization		2,014,048		(329, 108)		1,684,940				1,684,940	
23	General Taxes-Property		251,038		(18,828)		232,210		11,524		243,734	
24	General Taxes-Other		86,320		- 1		86,320				86,320	
25	Income Taxes		389,4 <u>12</u>		64,707		454,120		509,478		963,598	
26	Total Operating Expenses	\$	8,125,389	\$	(404,571)	\$	7,720,819	\$	533,054	\$	8,253,872	
27	Operating Income (Loss)	\$	889,596	\$	404,571	\$	1,294,167	\$	821,100	\$	2,115,266	

References:
Column (A): Company Schedule C-1
Column (B): Schedule GWB 11
Column (C): Column (A) + Column (B)
Column (D): Schedules GWB 2, Lines 29, 34 and 37
Column (E): Column (C) + Column (D)

Chaparral City Water Company Docket No. W-02113A-13-0118 Test Year Ended December 31, 2012

SUMMARY OF OPERATING INCOME ADJUSTMENTS - TEST YEAR

Ξ	STAFF <u>ADJUSTED</u>	8,915,656 99,329	\$ 9,014,985	\$ 1,024,112 1,116,879	585,139 115,182	7,113	94,150 352,892	508,106	178,067	91,668	73,025	318,959	1,504	158.553	388,614	1,684,940	232,210	86,320			\$ 1,294,167
<u>[6]</u>	Income Taxes ADJ #6 GWB-17	•	· ·	ı ,	•													1			\$ (64,707)
[F] PROPERTY	TAXES ADJ #5 GWB-18			, , 6	•												(18,828)				\$ 18,828
	Deprec. Exp ADJ #5 GWB-16		· ·													(329,108)					\$ 329,108
[D] Purchased	Water Exp ADJ #3 <u>GWB-14</u>	ı	•	90.524																	\$ (90,524)
<u>5</u>	Inc. Comp. ADJ #2 GWB-13						(147.438)													\$ (147,438)	\$ 147,438
[B] Excess Water	Loss ADJ #1 <u>GWB-12</u>	1	·	(39.598)	(20,746)					•	•	•	•	•	•	•				\$ (64,428)	\$ 64,428
Æ	COMPANY AS FILED	\$ 8,915,656 99,329	\$ 9,014,985	\$ 1,024,112	605,885 119,266	7,113	94,150 500,330	508,106	178,067	85,086	73,025	318,959	1,504	164,179	388.614	2,014,048	251,038	86,320	389,412	\$ 8,125,389	\$ 889,596
	LINE DESCRIPTION	Revenues 1 Water Revenues 2 Other Revenues	3 Total Operating Revenues	Operating Expenses 4 Labor 5 Durchased Water	6 Fuel & Power 7 Chemicals	8 Waste Disposal	9 Intercompany Support Services 10 Comorate Allocation	11 Outside Services	12 Group Insurance	13 Pensions	15 Insurance Other Than Group	16 Customer Accounting	17 Rents	18 General Office Expense	20 Maintenance Expense	21 Depreciation & Amortization	22 General Taxes-Property	23 General Taxes-Other	24 Income Taxes	25 Total Operating Expenses	26 Operating Income

OPERATING INCOME ADJUSTMENT #1 - EXCESS WATER LOSS

LINE NO.		
1	One plus allowable water loss	 110.00%
2	One plus actual water loss	113.90%
3	Allowable portion	96.58%
4	Disallowable portion	3.42%
5	Power Expense	\$ 605,885
6	Disallowance	20,746
7	Chemical Expense	\$ 119,266
8	Disallowance	4,084
9 10	Purchased Water Expense Disallowance	\$ 1,156,477 39,598

Line 1: Maximum acceptable level of water losses

Line 2: Actual level of water losses

Line 3: Line 2 / line 3 Line 4: 1 minus line 4

Lines 5, and 7: Per Schedule GWB-11, Col [A] Line 9: Per Schedule GWB-11, Col [A] plus Col [D]

Line 6: Line 5 times line 4 Line 8: Line 7 times line 4 Line 10: Line 9 times line 4

OPERATING INCOME ADJUSTMENT #2 - INCENTIVE COMPENSATION & CONTRIBTIONS, DUES

LINE NO.	DESCRIPTION	 [A] OMPANY OPOSED	<u>ADJ</u>	[B] STAFF <u>USTMENTS</u>	ST	C] AFF MENDED*
1	Incentive Comp	\$ 89,517	\$	(89,517)	\$	-
2	Contributions and Dues	\$ 57,921	\$	(57,921)	\$	-
	Total Adjustment	\$ 147,438	\$	(147,438)	\$	-

References:

Column (A), Per Company Response to Staff data request

Column (B): Testimony GWB

Column (C): Column (A) + Column (B)

OPERATING INCOME ADJUSTMENT #3 - PURCHASED WATER EXPENSE

LINE NO.	DESCRIPTION	[A] COMPANY PROPOSED	•	[B] FAFF STMENTS	REC	[C] STAFF OMMENDED*
1		\$ 1,065,953	\$	90,524	\$	1,156,477

References:

Column (A), Company Workpapers

Column (B): Testimony GWB

Column (C): Column (A) + Column (B), Per Co Response

to Staff DR 4.4

Chaparral City Water Company Docket No. W-02113A-13-0118 Test Year Ended December 31, 2012

OPERATING INCOME ADJUSTMENT #4 - DEPRECIATION EXPENSE

				[A]	[B]		[C]	[D]	חבה	[E]
LINE	ACCT.	DESCRIPTION		PLANT BALANCE	FULLY DEPRECIATED		PRECIABLE AMOUNT	DEPRECIATION RATE		RECIATION XPENSE
<u>NQ.</u>	<u>NO.</u>	DESCRIPTION		BALANCE	DEPRECIATED		AWCONT	MIE	-	AFLINGE
1	PLANT IN	SERVICE:								
2	303	Other Intangible Plant	\$	-		\$	-	0.00%		-
3	303	Land and Land Rights		1,554,591			1,554,591	0.00%		-
4	304	Structures and Improvements - Pumping		•			-	3.33%		-
5	304	Structures and Improvements - Treatment		-			-	3.33%		-
6	304	Structures and Improvements - T & D		-			-	3.33%		•
7	304	Structures & Improvements - General		1,963,919			1,963,919	3.33%		65,399
8	305	Collecting and Impounding Reservoirs		6,970			6,970	2.50%		174
9	307	Wells		159,627			159,627	3.33%		5,316
10	309	Supply Mains		-			.	2.00%		<u>.</u>
11	311	Pumping Equipment & Other Pumping Plant		4,150,661	(1,539,667)		2,610,994	12.50%		326,374
12	320.1	Water Treatment Equipment		7,692,704			7,692,704	3.33%		256,167
13	330	Reservoirs and Tanks		·			<u>.</u>	0.00%		-
14	330.1	Storage Tanks		8,869,561			8,869,561	2.22%		196,904
15	331	Transmission and Distribution Mains		25,566,351			25,566,351	2.00%		511,327
16	333	Services		11,479,113			11,479,113	3.33%		382,254
17	334	Meters		3,038,174			3,038,174	8.33%		253,080
18	335	Hydrants		2,095,035			2,095,035	2.00%		41,901
19	339	Other Transmission & Distribution Plant		2,119,843			2,119,843	6.67%		141,394
20	339	Other Transmission & Distribution Plant						6.67%		-
21	340	Office Furniture and Equipment, Computers, Software, Peripherals		305,068			305,068	6.67%		20,348
22	341	Transportation Equipment		426,970	(400,253)		26,717	20.00%		5,343
23	343	Power Operated Equipment & Tool, Shop and Garage Equipment		411,607			411,607	5.00% 5.00%		20,580
24	345	Power Operated Equipment		-			-			25,710
25	346	Communication Equipment		257,095			257,095	10.00% 10.00%		25,710
26	347	Other General Plant		-			-	10.00%		-
27		Misc Adj/ Reconciling Item	\$	70,097,289	\$ (1,939,920)	•	68,157,369		-\$	2,252,271
28		Total Utility Plant in Service	Ф	70,097,209	a (1,939,920)	Φ	00, 137,309		Ψ	2,232,271
29		Less: Non Depreciable Plant					1,554,591			
30		Other Intangible Plant				\$	66,602,778		\$	2,252,271
31 32		Net Depreciable Plant and Depreciation Amounts				Ψ	00,002,770		Ψ	2,202,271
32		Amortization of CIAC				\$	14,991,871	3,3816%		506,972
34		Staff Recommended Depreciation Expense				Φ	14,551,071	3.301070	\$	1,745,299
35		Deferred CAP Amortization							Ψ	15,641
36		Amortization of Gains on FHSD Settlement								(76,000)
30		Amonization of Gains on Frigh Settlement							\$	1,684,940
37		Company Proposed Depreciation Expense							•	2,014,048
38		Staff Adjustment							\$	(329,108)
30		Stan Aujustinerit							•	(020,100)

	References:
Col [A]	Schedule GWB-4
Col [B]	Fully Depreciated Plant, per Testimony
Col [C]	Col [A] less Col [B]
Col [D]	Proposed Rates per Staff Engineering
ColiEi	Col [A] times Col [B]

OPERATING INCOME ADJUSTMENT #5 - INCOME TAXES

LINE NO.	DESCRIPTION	[A] COMPANY <u>PROPOSED</u>	[B] STAFF <u>ADJUSTMENTS</u>	[C] STAFF <u>RECOMMENDED</u>
1	Income Taxes	\$ 389,412	\$ 64,707	\$ 454,120

References:

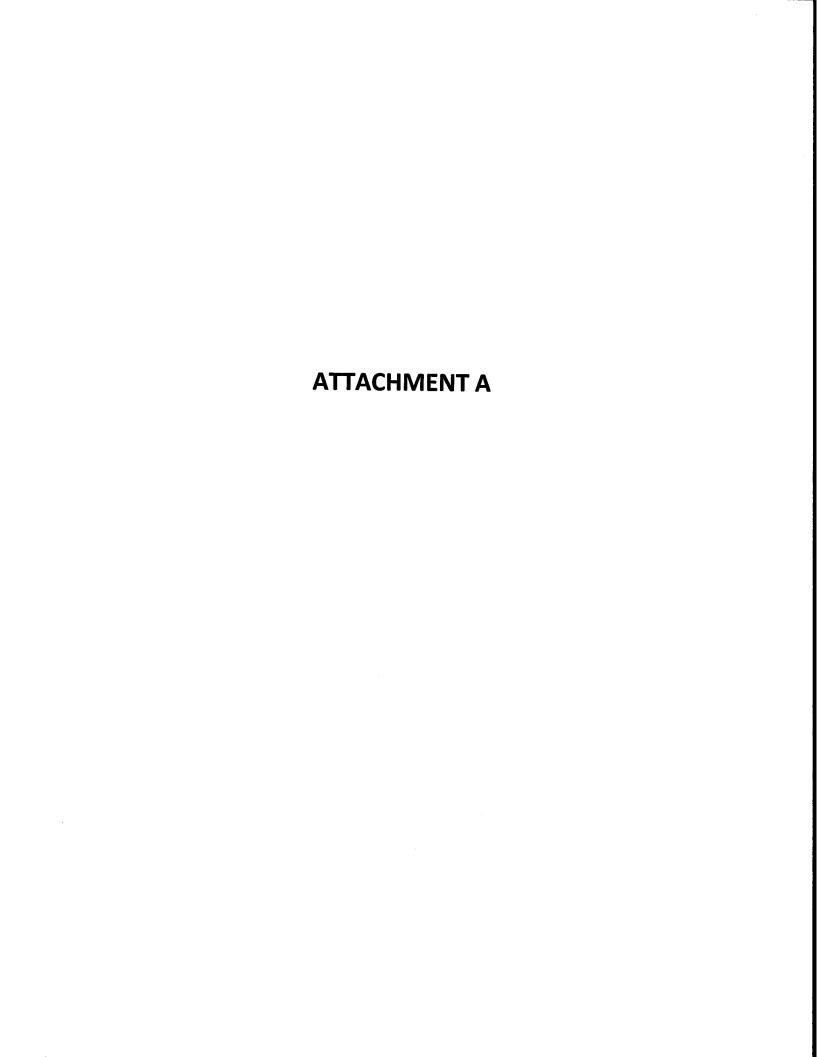
Column (A), Company Schedule C-2
Column (B): Testimony GWB
Column (C): Column (A) + Column (B),
see also Sch. GWB-2, line 48

OPERATING INCOME ADJUSTMENT #6 - PROPERTY TAX EXPENSE GRCF COMPONENT

			[A]		[B]
LINE			STAFF		STAFF
NO.	DESCRIPTION	AS	ADJUSTED	REC	OMMENDED
1	Staff Adjusted Test Year Revenues - 2011	\$	9,014,985	\$	9,014,985
2	Weight Factor		2		2
3	Subtotal (Line 1 * Line 2)		18,029,971		18,029,971
4	Staff Adjusted Test Year Revenues - 2011		9,014,985		
5	Staff Recommended Revenue				10,369,139
6	Subtotal (Line 4 + Line 5)		27,044,956		28,399,110
7	Number of Years		3		3
8	Three Year Average (Line 5 / Line 6)		9,014,985	•	9,466,370
9	Department of Revenue Mutilplier		2		2
10	Revenue Base Value (Line 7 * Line 8)		18,029,971		18,932,740
11	Plus: 10% of CWIP		161,294		161,294
12	Less: Net Book Value of Licensed Vehicles		-		-
13	Full Cash Value (Line 10 + Line 11 - Line 12)		18,191,265		19,094,034
14	Assessment Ratio		18.5%		18.5%
15	Assessment Value (Line 13 * Line 14)		3,365,384		3,532,396
16	Composite Property Tax Rate		6.9000%		6.9000%
17	Staff Test Year Adjusted Property Tax Expense (Line 15 * Line 16)	\$	232,211		
18	Company Proposed Property Tax		251,038		
19	Staff Test Year Adjustment (Line 17 - Line 18)	\$	(18,828)		
20	Property Tax on Staff Recommended Revenue (Line 15 * Line 16)			\$	243,735
21	Staff Test Year Adjusted Property Tax Expense (Line 17)				232,211
22	Increase in Property Tax Due to Increase in Revenue Requirement			\$	11,524
23	Increase in Property Tax Due to Increase in Revenue Requirement (Line 22)			\$	11,524
24	Increase in Revenue Requirement			\$	1,354,154
25	Increase in Property Tax Per Dollar Increase in Revenue (Line 23 / Line 24)			•	0.85100%

REFERENCES:

Line 15: Composite Tax Rate, per Company Line 18: Company Schedule C-1, Line 36



Chaparral City Water Company Docket No. W-02113A-13-0118

Test Year ending December 31, 2012

PLANT IN SERVICE

Line No

Pecialization			-					1000	1000					
March Marc			ı	Decision			-	/002/1	/002/L/L					
ACCT # A Dept. 1201/2000 Relations Balance Balance Additione Retirements Adjustments A	EPCOR	NARUC	•		Dec. No. 71308	Dec. No. 71308	B		Accum Deprec	2007	2007	2007	2007	2007 Cost of
307 Pariettes 2000/94 1,551,857 274 275 274 274 275 274 275 274 275 274 275 274 275 275 274 275	ACCT#			Depr.	12/31/2006	Accum Dep	ς α	alance	Balance	Additions	Retirements	Adjustments	Dep	Removal
2002 Francisco Colorente & Improvements 1,520,642 367,569 a 1,520,642 357,569 colorente & Improvements 3,33% 1,520,642 367,569 a 1,520,642 357,569 colorente & Improvements 3,33% colorente & Improvements 3,33% colorente & Improvements 3,33% colorente & Improvements colorente		301	Organization	0.00%	•						.			
302 Land and land lights 2009 3.35% 1.520,642 367,569 a 1,550,642 367,569 2 2734 304 Structure & Improvements 2007 3.35% 1.520,642 367,569 a 1,520,642 367,569 2 26,359 201 3.35% 201 3.35% 201 3.35% 201 3.35% 201 3.35% 201 3.35% 201 2.50% 201 2.5		1	Franchises	%00.0	-		9		,		,	-	•	
304 Structure & Improvements 3.35% 1,529,642 367,559 a 1,529,642 397,559 25.359 2007 3.35% 2.35% 2.35% 2.359 2.359 2008 2.35% 2.35% 2.35% 2.359 2009 2.35% 2.35% 2.35% 2.359 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.50% 2.50% 2.50% 2.50% 2.50% 2009 2.50% 2.	303600	303	Land and Land Rights	0.00%	1,551,857			1,551,857		2,734		,	,	
2008 3.35% 2008 3.35% 2008 3.35% 2008 3.35% 2009 3.35% 2009 3.35% 2009 3.35% 2009 3.35% 2009 3.35% 2009 3.35% 2001 3.35% 2001 3.35% 2001 3.35% 2001 2.35% 2001 2.35% 2001 2.50% 2.50	304200	304	Structures & Improvements	3.33%	1.529.642	357.558		1.529.642	357.558	-	,		50 937	
2005 335% 2009 335% 2009 335% 2009 335% 2009 335% 2009 335% 2011 335% 2011 335% 2011 335% 2011 335% 2011 235% 2012 250%			2007	3.33%	1			! '		26 359	•	•	439	
2006 3.33% 2001 3.33% 2001 3.33% 2001 3.33% 2001 3.33% 2001 3.33% 2001 3.33% 2001 3.33% 2001 3.33% 2001 3.33% 2002 2.35% 2.56%	304500		2008	3.33%						2	•		? .	
2010 333%			2009	3.33%						,	•		•	
304 subtoal Structure & Improvements 2011 339% Processed of Septical Structure & Improvements 357,569 1,529,642 357,569 1,529,642 357,569 1,529,642 357,569 1,529,642 357,569 1,529,642 357,369 1,529,642 357,369 1,529,642 357,369 1,529,642 357,369 1,529,642 357,369 1,529,642 357,369 1,529,642 1,529,64			2010	3.33%						•	•	•	•	
304 Subtotal Structures & Improvements 3.35% 1,529,642 367,569 1,529,642 367,569 1,529,642 367,569 1,529,642 367,569 1,529,642 367,569 1,529,642 367,569 1,529,642 367,569 1,529,642 367,569 1,529,642 367,569 1,529,642 367,569 1,529,642 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,521,144 1,5			2011	3.33%						٠	,	•	•	
304 Subtotal Structures & Improvements 1,529,642 357,569 26,569 2,529,642 357,569 26,309 2,529,642 357,569 26,309 2,529,642 357,569 26,309 2,529,642 357,569 2,529,642 357,339 2,529,643 2,529,644 2,529,644 2,529,644			2012	- 1						•	•		•	
306 Collecting and Impounding Res 269% 573 <		304	Subtotal Structures & Improvemen	nts	1,529,642	357,558		1,529,642	357,558	26,359			51,376	
2009 2.50% 2009 2.50% 2009 2.50% 2009 2.50% 2009 2.50% 2009 2.50% 2000 2.50% 2001 2.50% 2010 2.50% 2010 2.50% 2010 2.50% 2010 2.50% 2010 2.50% 2010 3.33% 2010 3.33% 2010 3.33% 2010 3.33% 2010 3.33% 2010 2.50% 2010 3.33% 2010 2.50% 2010 3.33% 2010 2.50%	305000		Collecting and Impounding Rese	2.50%		573	٩		573			•		
2008 2.56% 2010 2.56% 2011 2.56% 2011 2.56% 2012 2.56% 2013 2.56% 2013 2.56% 2013 2.56% 2014 2.56% 2015 2.56% 2016 1.346s, Rivers, Other Intakes 2017 3.33% 2018 3.33% 2019 3.33% 2019 3.33% 2019 3.33% 2019 3.33% 2019 3.33% 2019 2.33% 2019 2.33% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.56			2007	2.50%				•		1	•		•	
2009 2.56% 2010 2.56% 2011 2.56% 2012 2.56% 2013 2.56% 2013 2.56% 2015 2.56% 2016 2.56% 2017 2.56% 2018 3.33% 2018 3.33% 2019 2.00% 2019 3.33% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.56% 2019 2.00% 2019 2.56%			2008	2.50%						•	•	•	1	
2010			2009	2.50%						•	•		•	
306 Subtotal Collecting and Impounds 5773 6 773 6 773 307 Versit 573 6 73 6 73 307 Wests 250% 573 6 73 307 Wests 250% 76 436 159 627 76 436 307 Wests 2007 3.33% 159,627 76 436 76 436 307 Subtotal Wells 2010 3.33% 159,627 76 436 159,627 76 436 307 Subtotal Wells 2010 3.33% 159,627 76 436 159,627 76 436 308 Infiltration Galleries & Turnels 6 7% 5 6 7% 6 76 436 159,627 76 436 309 Supply Mains 2 00% 2 00% 2 00% 2 00% 2 00% 2 00% 309 Subtotal Supply Wains 1 2 00% 1 588 246 881,086 1 2 1340 311 Pumpling Equipment 5 00% 1 588 246 881,086 1 2 1340 301 1 2 50			2010	2.50%						•	•	•	٠	
305 Subtotal Collecting and Impounds 573 573 573 9.0 307 Wells 250% 159,627 76,436 159,627			2011	2.50%							,	•	•	
307 Wells 250%			2012								,	-	,	
307 Wells (Wers, Other Intakes) 2.50% 159% 159,627 76,436 159,627		305	Subtotal Collecting and Impounds		'	573		-	573	-	•		,	
2007 3.33% 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 139,02/ 104,350 129,02/ 104,350 129,02/	0000		Lakes, Rivers, Other Intakes	2.50%	- 000	100		- 00	0,0	•		٠	1 (
2008 3.33% 2009 3.33% 2009 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2012 3.00% 2012 2.00% 2010 2.50% 2010 12.50% 2010 12.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50% 2011 2.50%	3			333%	/20,861	0,430		/70'ACI	70,430				5,316	
2009 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2012 3.33% 2012 3.33% 308 Infiltration Galleries & Turnels 2007 2.00% 2008 2.00% 2010 2.00% 2010 2.00% 2011 2.00% 2011 2.00% 2011 2.00% 2011 2.50% 2009 12.50% 2011 2.00% 2011 12.6			2008	3.33%						•	•	•		
2010 3.33% 307 Subtotal Welk 159,627 76,436 159,627 76,436 308 Infiltration Galleries & Tunnels 8 67% - - - 309 Supply Mains 2007 2,00% - - - 309 Subtotal Supply Mains 201 2,00% - - - 310 Power Generation Equipment 5,00% - - - - 311 Pumping Equipment 5,00% - - - - 310 Power Generation Equipment 5,00% - - - - 311 Pumping Equipment 5,00% - - - - 311 Pumping Equipment 2,00% - - - - 2009 12,50% - - - - - 2010 12,50% - - - - - 2011 12,50% -<			2009	3.33%							,	•	•	
2011 3.33% 307 Subtotal Wells 159,627 76,436 159,627 76,436 - 308 Infiltration Galeries & Turnels 6,67% - - - - 309 Supply Mains 200% - - - - - 200 2.00% -			2010	3.33%								•	•	
307 Subtoral Wells 2012 3.33% 159,627 76,436 159,627 76,436 - </td <td></td> <td></td> <td>2011</td> <td>3.33%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td>٠</td> <td></td>			2011	3.33%						•	•	•	٠	
307 Subtorlal Wells 159,627 76,436 -		,		3.33%						•		•	b	
308 Infiltration Galleries & Tunnels 6 67% - b		307	Subtotal Wells		159,627	76,436		159,627	76,436	٠	-		5,316	
309 Supply Mains 2.00% - b b		308	Infiltration Galleries & Tunnels	6.67%	•			,			,	•		
2007 2.00% 2008 2.00% 2009 2.00% 2010 2.00% 2011 2.00% 309 Subtotal Supply Mains 310 Power Generation Equipment 5.00% 2017 2.00% 310 Pumpling Equipment 5.00% 311 Pumpling Equipment 2007 12.50% 312 2008 12.50% 313 Pumpling Equipment 2007 12.50% 314 Pumpling Equipment 2007 12.50% 315 Subtotal Supply Mains 3.007 12.50% 316 Subtotal Supply Mains 3.007 12.50% 317 Pumpling Equipment 3.007 12.50% 318 Subtotal Supply Mains 3.007 12.50% 319 Subtotal Supply Mains 3.007 12.50% 310 Subtotal Supply Mains 3.007 12.50% 311 Pumpling Equipment 3.007 12.50% 312 Subtotal Supply Mains 3.007 12.50% 313 Subtotal Supply Mains 3.007 12.50% 314 Subtotal Supply Mains 3.007 12.50% 315 Subtotal Supply Mains 3.007 12.50% 316 Subtotal Supply Mains 3.007 12.50% 317 Subtotal Supply Mains 3.007 12.50% 318 Subtotal Supply Mains 3.007 12.50% 319 Subtotal Supply Mains 3.007 12.50% 310 Subtotal Supply Mains 3.007 12.50% 311 Subtotal Supply Mains 3.007 12.50% 312 Subtotal Supply Mains 3.007 12.50% 313 Subtotal Supply Mains 3.007 12.50% 314 Subtotal Supply Mains 3.007 12.50% 315 Subtotal	00060	309	Supply Mains	2.00%	•		۵			•			•	
2008 2.00% 2009 2.00% 2010 2.00% 2011 2.00% 2011 2.00% 309 Subtotal Supply Mains 310 Power Generation Equipment 5.00% 2007 12.50% 2008 12.50% 2009 12.50% 2010 12.50% 2011 12.50% 2012 12.50%			2007	2.00%						•	•	•	•	
2009 2.00% 2010 2.00% 2011 2.00% 2012 2.00% 309 Subtotal Supply Mains 310 Power Generation Equipment 12.50% 1,588,246 881,086 c 1,588,246 881,086 - 1,211,840 - 2008 12.50% 2009 12.50% 2010 12.50% 2011 12.50% 2012 12.50%			2008	2.00%									•	
2010 2.00% 2011 2.00% 2012 2.00% 309 Subtotal Supply Mains 310 Power Generation Equipment 12.50% 1,588,246 881,086 c 1,588,246 881,086 c 1,211,840 - 2008 12.50% 2009 12.50% 2010 12.50% 2011 12.50%			2009	2.00%						,	•	•	•	
2011 2.00% 2012 2.00% 309 Subtotal Supply Mains 310 Power Generation Equipment 12.50% 1,588,246 881,086 c 1,588,246 881,086 c 1,211,840 - 2008 12.50% 2009 12.50% 2010 12.50% 2011 12.50%			2010	2.00%						•	•	•	•	
309 Subtotal Supply Mains 300 Subtotal Supply Mains 310 Power Generation Equipment 5.00% - 1,588,246 881,086 c 1,588,246 881,086 - 2008 12.50% 12.50% 2009 12.50% 2010 12.50% - 2010 12.50% 2011 12.50% - 2011 12.50			2011	2.00%						•	•	•	•	
310 Power Generation Equipment 5.00% - 1,588,246 881,086 C 1,588,246 881,086 - 1,211,840 - 2008 12.50% 12.50% - 1,210,840 - 2009 12.50% - 1,210,840 - 2010 12.50% - 2010 12.50% - 2011 1	•	000		2.00%						-		•		
310 Power Generation Equipment 5.00%		80s	Subtotal Supply Mains		-	*		_	-			•	•	
311 Pumping Equipment 12.50% 1,588,246 881,086 c 1,588,246 881,086		310	Power Generation Equipment	2.00%									٠	
2007 12.50% - 1,211,840 2008 12.50% 2009 12.50% 2010 12.50% 2011 12.50%	11000	311		12.50%	1,588,246	881,086		,588,246	881,086	r	•	,	198,531	
2008 12.50% 2009 12.50% 2010 12.50% 2011 12.50%			2007	12.50%				,	•	1,211,840	•	•	75,740	
2009 12.50% 2010 12.50% 2011 12.50% 2012 12.50%			2008	12.50%				,	•	•	,	•	•	
2010 12.50% 2011 12.50% 2012 12.50%			2009	12.50%						•	•	•	٠	
2011 12.50% 2012 12.50%			2010	12.50%						•	•		•	
			2011	12.50%						•	•	•	•	
C. Lington Co. Lin		244	2107	12.30%										

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted] Page 1 of 20 2/16/14

	2007	Cost of Removal																																			3,822					0000	3,822					
	2007	Dep	192,677	} '	,	•		199,170	22,355		•	•	• •		22,355	80.342	18,743	•	•	•	•	99 085	41813)		•	•		41.813	41,013	378,859 20.408	1	•	•	•	399,267	249,628	14,786	•	, ,	•	764 444	204,414	227,981		,	•	•
	2007	Adjustments	. ,	•	,			•		•	1	•		•	,		,	,			•	. .	-	Ī	ı	,	1		 			•		•				•	,		•			•		ı		•
	2007	Retirements Adjustments	1,072	•	•	1 1		1,072		•	•	ı		•		5.420	•	•	•			5.420		•	ı	•		• 1	'	007.00	20,188	•	•		• 1	20,188	,	,	• •					•	, ,	•	•	•
	2007	Additions	389,983	•		• •		389,983	,			•		•			1,688,599	•	•	•	• •	1.688.599			ı		•				2.040.825		•	•		2,040,825		888,035				888 035	000,000			,	•	•
1/1/2007	Accum Deprec	Balance	293,541					293,541		•						1,996,014	•					1,996,014		•						7 454 720	, 104,/20					7,154,728	1,060,764	•				1 060 764	1,000,1	990,763				
1/1/2007		Balance	5,786,640					5,786,640	1,006,989	1					1,006,989	3,621,713	1					3,621,713	1,883,446	•					1,883,446	18 053 054						18,953,054	7,496,339	•				7.496.339	200,000	2,730,800				
			α,						q							٩							q							7	9						ъ											
	Dec. No. 71308	Accum Dep	293,541					293,541							-	1,996,014	•					1,996,014		•					,	7 154 728	1,101,1					7,154,728	1,060,764					1.060,764	000 763	CO / 'ORR				
	Dec. No. 71308	12/31/2006	5,786,640					5,786,640	1,006,989	•					1,006,989	3,621,713	,					3,621,713	1,883,446	•					1,883,446	18 953 054	0000					18,953,054	7,496,339					7,496,339	2 736 BEE	2,1 30,000				
Decision	No. 71308	Depr.	3.33%	3.33%	3.33% 3.33%	3.33%	3.33%		2.22%	2.22%	2.22%	2.22%	2.22%	2.22%		2.22%	2.22%	2.72%	2.22%	2 2 2 %	2.22%		2.22%	2.22%	2.22%	2.22%	2.22%	2.22%		2.00%	2.00%	2.00%	2.00% 2.00%	2.00%	2.00%		3.33%	3.33%	3.33%	3.33%	3.33%	8000	%55 8	8.33%	8.33%	8.33%	8.33%	8.33%
'				2008	2009	2011	2012	ent Plant		2007	900	2010	2011	2012			2007	2008	2010	2010	2012			2007	2008	2003	2010	2012		tion Mail	2007	2008	2003	2011	2012	tion Mains	7000	2008	2009	2010	2011 7105	7777	ion	2007	2008	5009	2010	2011
			Water Treatment Plant					Subtotal Water Treatment Plant	Storage Tanks						Subtotal Storage Tanks	Storage Tanks						Subtotal Storage Tanks	Storage Tanks						Subtotal Storage Tanks	Transmission & Distribution Mai						Transmission & Distribution Mains	Services					Services	Meters & Meter Installation	ואוביבוס יאיטיני א נויטיסואו				
	NARUC	ACCT#	320				666	350	330.1						330.1	330.1						330.1	330.1						330.1	331						331	333						334					
	EPCOR NARUC	ACCT#	320100				ı	il	330000					ı	II	330000					ļ	ī (330000						! [331001						II	333000					1 1	334100	; ;				
7	ო	ß	52	23	55	26	57	8 6	ကို မ	8 2	62	83	2	8 8			89 89	8 8	2 2	72	73		75	1,2	\ X	9 6	8 8	84		. 29		69	2 2	72	73		જ છ	11	78	62	8 2	85		<u>*</u>	82	9 6	, a	3

Adjusted

Adjusted

Dep Rates

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted] Page 2 of 20 2/16/14

		Cost of		,	186,727	24,500	7007	•	•	ı		27,482		102,962	t :	•	•	,	108 125	3 080	00'					3,980	2,749	ı		•	•	2 749	245	402	•	•		1	12,047	6,335			,	•	2000	47.7
	7002			-	777	7		•		•		- 27	,	- 10Z	, ,	•	•	1	100			ı		1			- 2		•	•	1	,	1	<u>-</u>	•	,		•	- 12,	, 6	•		•			
	2002	ofe Adi		-		• •					•	-	•			•	•	•				1	•							•	•		5 200	0,5,0		•			5,200		• 1		•	1		
	2002	ģ	- 1		-	298 184	1	,	,	•	- 000	298,184		155 131	5	•	•	•	155 131	67 712	!	•	•			67,712		,		•				12,058	•				12,058		•	•	•	•	•	
Adjusted 1/1/2007	Accum Deprec	Beginning Balance	2	000	990,703	*1 C'CC7						235,514	125 082	206,001					135 962	-0.00	Ī					•	•	•					45 95R	9					45,958							•
Adjusted 1/1/2007		ص	3	000 000	4 224 005	006,432,1					1001001	1,224,985	1 5.43 BEE	200,040,	,				1 543 655	25.811	•	•				25,811	41,221					41,221	177 188	3				777 400	177,188	94,985					04 985	
													c)						O							ပ																			
	Dec. No. 71308	Accum Dep		000 783	235 514	10,00					205 544	410,002	135 962	200,001					135,962							4							45.958	1				45 050	45,958						-	
	Dec. No. 71308 D			2 736 866	1 224 985	22.					1 224 005	1,224,900	1 543 655	0000					1,543,655	25,811						25,811	41,221					41,221	177.188					177 100	177,168	94,985					94 985	
Dep Rates Decision	١		. 00	0.3378	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	òòò	6.67%	6.67%	%299	6.67%	6.67%	6.67% 6.67%	oment	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	oment	6.67%	6.67%	6.67%	6.67%	6.67% 6.67%	ment	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	len.	6.67% 6.67%	6.67%	6.67%	6.67%	6.67%	nment	
				Meters & Meter Installation	Hydrapts	2007	2008	2009	2010	2011	Subtotal Hudrants	Backflow Drawartion Davisor	Dackilow Flevention Devices Other Plant & Misc. Equipment	2007	2008	2009	2010	2011	Subtotal Other Plant & Misc. Equipment	Other Plant & Misc. Equipment	2007	2008	2009	2010	2012	Subtotal Other Plant & Misc. Equipment	Other Plant & Misc. Equipment	2008	2009	2010	2011	Subtotal Other Plant & Misc. Equipment	Office Furniture & Equipment	2007	2008	2003	2011	Subtotal Office Eurnithus & Eurnipment	Subtotal Office ruffliture & Equipm	Office Furniture & Equipment 2007	2008	5005	2010	2011		The second secon
	EPCOR NARUC	ACCT#		334							335	336	339						339	339						339	339					339	340					340	3	340					340	
	EPCOR	ACCT#			335000								339100							339500						.,	339500					•	340100					•	1	340200 340300					•	

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted]
Page 3 of 20
2/16/14

No. 71306 Dec No. 71306		ם ן	Dep Rates Decision				Adjusted 1/1/2007	Adjusted 1/1/2007					
Dept. 1201/2006 Accum Dep Designment Dept.	EPCOR NARUC	-		Dec. No. 71308	Dec. No. 71308		Plant	Accum Deprec	2007	2007	2007	2007	2007
2009 2000% 2000%	ACCT#		Depr.	12/31/2006	Accum Dep		Balance	Balance	Additions	Retirements	Adjustments	Dep	Cost of Removal
2011 2000% 255.315 60,659 65,259 66,259 66,259 65,275 109.051 100.054 149.365 34,990 6 ,990 7,739 6,990 7,739 6,990 7,237		2009	20.00%										
Figure Purplement 1,000% 140,365 34,860 60,636 60,636 60,536 60,636 60,536 140,365 140,365 140,365 34,860 6 140,365 34,860 7,739 6,860 7,739 180,300 180,300 140,365 140,3		2011	20.00%						•	•			
Total Continuent	Subt	otal Transportation Equipmen	1 1	535,315	60,636		535,315	60,636	65,258		. .	108.051	
189,000 189,	Store	s Equipment			000 10	e		, ,	,		•		
2008 5 (100) 2010 5 (100) 2011 5 (100) 2011 5 (100) 2011 5 (100) 2011 5 (100) 2011 5 (100) 2012 6 (100) 2013 6 (100) 2014 5 (100) 2015 6 (100) 2016 6 (100) 2017 6 (100) 2018 8 (100) 2019 8 (100) 2011 6 (100) 2012 8 (100) 2013 8 (100) 2014 8 (100) 2015 8 (100) 2016 8 (100) 2017 8 (100) 2018 8 (100) 2019 8 (100) 2011 8 (100) 2012 8 (100) 2013 8 (100) 2014 8 (100) 2015 8 (100) 2016 8 (100) 2017 8 (100) <td>3</td> <td>s, sinp & Garage Equipment 2007</td> <td>5.00%</td> <td>148,500</td> <td>34,880</td> <td></td> <td>149,365</td> <td>34,980</td> <td>7 730</td> <td></td> <td>•</td> <td>7,297</td> <td></td>	3	s, sinp & Garage Equipment 2007	5.00%	148,500	34,880		149,365	34,980	7 730		•	7,297	
2009 5.00% 2010 5.00% 2011 5.00% 2012 5.00% 2012 5.00% 2020 5.00% 2020 5.00% 2020 5.00% 2031 5.00% 2031 5.00% 2031 6.00% 2032 6.00% 2031 6.00%		2008	5.00%						2.	•		20 1	
2010 5.00% 2010 5.00% 2010 5.00% 2010 5.00% 2011 5.00% 2010 5.00% 2010 5.00% 2010 5.00% 2010 5.00% 20		5005	2.00%						•	•		•	
Second		2010	5.00%						•	•	•	•	
March Marc		2011	5.00%							• 1	• 1	•	
10 00% 25 e 25 25 25 25 25 25	S	ototal Tools, Ship & Garage E	0	149,365	34,980		149,365	34.980	7.739	6.860		7 490	
Figure F	rak	Laboratory Equipment	10.00%	٠	25	a		25		-	-	-	
2007 5.00% 2009 5.00% 2010 5.00% 2011 5.00% 2011 5.00% 2011 5.00% 2012 5.00% 2013 5.00% 2014 5.00% 2015 5.00% 2017 1.00% 39,105 883 39,105 883 4,222 2019 1.000% 2.01 1.000% 2.01 2.00 1.000% 2.11 2011 1.000% 2.01 1.000% 2.01 1.000% 2.11 2012 6.07% 1.00.542 31,899 1.06,542 31,899 7,106 2010 6.67% 1.00.542 31,899 1.06,542 31,899 7,106 2011 6.07% 1.000% 1.000% 1.000% 1.000% 1.000% 2012 6.7% 1.000% 1.000% 1.000% 1.000% 1.000% 2010 6.07% 1.000% 1.000%	<u>S</u>	wer Operated Equipment	2.00%	•		ø	•	٠	•	•		•	
2008 5.00% 2010 5.00% 2011 5.00% 2012 5.00% 2013 5.00% 2014 5.00% 2015 5.00% 2016 6.00% 3018 39,105 883 39,105 883 4,222 2009 10,00% 2011 10,00% 4,222 1,122 2011 10,00% 2013 10,00% 2014 10,00% 2011 10,00% 2014 10,00% 2014 10,00% 2011 10,00% 2014 883 39,105 883 4,222 7,106 2012 10,00% 2014 10,00% 2014 2014 2014 10,00% 2010 667% 4,06,542 31,899 106,542 31,899 7,106 2011 667% 667% 1,000% 2014 2014 1,872,546 2012 667% 1,000% 1,000% 2,136 36,736		2007	2.00%					•	,	•	•	•	
2009 2009 2009 2011 5,00% 39,105 883 39,105 883 3911 2012 5,00% 30,00% 39,105 883 39,105 883 3911 2008 10,00% 39,105 883 39,105 883 4,222 211 2009 10,00% 30,105 883 39,105 883 4,222 211 2010 10,00% 30,106 883 39,105 883 4,222 111 2011 10,00% 30,106 883 39,105 883 4,222 111 2011 10,00% 30,106 883 39,106 883 4,222 7,106 2010 10,00% 30,106 883 106,542 31,899 7,106 2010 66,7% 30,006 86,7% 31,899 106,542 31,899 7,106 2010 66,7% 40,006 40,006 40,415 40,415 1,872,546		2008	5.00%						,	•	r	•	
2011 5.00% 2011 5.00% 2010 5.00% 2011 10.00% 2021 10.00% 2032 6.7% 2031 10.00% 2032 6.7% 2031 6.7% 2031 6.7% 2031 6.7% 2031 6.7% 2031 6.7% 2031 6.7% 2031 10.00% 2032 6.856,579 84,115 1,1872,546 2032 8.857 2033 11.839 6 13.357,319 50.252,591 13.357,320 6.858,679 94,115 1,1872,546 2032 8.857 2033 11.809 2034 6.858,946 94,113 1,788,807 2035 8.857 2036 8.857 2037 8.857 2037 8.857 2037 8.857 2038 8.857 2038 8.857 2039 8.857 2039 8.857 2030 8.858 2030 8.		2003	5.00% 5.00%									•	
2012 5.00% 2.00%		2017	5.00%						•		•	1	
Section 10,00% 39,105 883 39,105 883 39,105 883 39,105 883 39,105 883 39,105 883 4,222 211 2009 10,00% 2010 10,00% 2011 10,00% 2011 10,00% 2011 10,00% 2011 10,00% 2011	!	2012								. ,			
Tulpment 10 00% 39,105 883 39,105 883 4,222 211 2008 10 00% 2008 10 00% 201 10 00% 201 200 201 200 201 200 201 200 201 200	3	btotal Power Operated Equipme		1			•					.	
10.00% 10.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.542 31.899 106.543 11.872,546 11.872,546 11.872,546 11.872,546 11.872,546 11.872,546		Communication Equipment		39,105	883		39,105	883	,	1		3.911	
2009 10.00% 2010 10.00% 2010 10.00% 2011 10.00% 2012 10.00% 2012 10.00% 2018 10.00% 2018 10.00% 2019 10.00% 2019 10.00% 2010 667% 2009 667% 2009 667% 2010 667% 2010 667% 2011 667% 2011 667% 2011 667% 2012 667% 2012 67% 2013 687% 2014 67% 2015 67% 2015 67% 2016 67% 2017 667% 2018 67% 2018 67% 2018 67% 2019 67% 2010 67% 2011 667% 2011 667% 2012 667% 2012 667% 2013 667% 2014 667% 2015 667% 2015 667% 2016 67% 2017 667% 2017 667% 2018 67% 2018 67% 2019 667%		2007	10.00%						4,222	•	i	211	
2010 1000% 2011 10.00% 2011 10.00% 2011 10.00% 2011 10.00% 2011 10.00% 2011 10.00% 2011 10.00% 2012 667% 2008 667% 2010 667% 2011 6.67% 2011 6.67% 2012 6.87% 2012 6.87% 2014 6.67% 2015 6.87% 2015 6.87% 2016 6.87% 2017 6.87% 2017 6.87% 2018 6.87% 2018 6.87% 2019 6.87% 2011 6.87% 2011 6.87% 2011 6.87% 2012 6.87% 2012 6.87% 2013 6.87% 2014 6.87% 2015 6.87% 2017 6.87% 2017 6.87% 2018 6.87% 2019 6.87% 2019 6.87% 2011 6.87% 2011 6.87% 2011 6.87% 2012 6.87% 2012 6.87% 2013 6.87% 2014 6.87% 2015 6.87% 2017 6.87% 2017 6.87% 2018 6.87% 2018 6.87% 2019 6.87% 2019 6.87% 2019 6.88% 2019 6.		2008	10.00%						•	•	•	•	
2011 10.00% 2012 10.00% 2013 10.00% 2014 10.00% 2015 667% 106,542 31,899 e 106,542 31,899		2003	10.00%						•	•	•	,	
Service 10.00%		2010	10.00%							•	•		
nent 667% 105,42 39,105 883 39,105 883 4,122 4,122 4,122 4,122 4,122 4,122 7,106 7,		2012	10.00%							, ,			
2007 6.67% 106,542 31,899 e 106,542 31,899 - 7,106 2008 6.67% 2009 6.67% 2010 6.67% 2011 6.67% 2012 6.67% 2012 6.67% 2013 7,106 2014 6.67% 2015 6.67% 2015 6.67% 2016 2.52,590 13,357,319 - 50,252,591 13,357,320 6,858,679 94,115 - 1,872,546 21,020,715 14,947,296 6,855,946 94,113 1,786,807 (768,125) (1,589,977) - 7,788,739 (1,589,977) - 7,788,739 (1,589,977) - 7,788,739 (1,589,978) 2,733 1 - 85,739 (1,589,978)	Š	ubtotal Communication Equ	ipment	39,105	883		39,105	883	4,222			4,122	
2007 6.67% 2008 6.67% 2009 6.67% 2010 6.67% 2011 6.67% 2011 6.67% 2012 6.67% 2012 6.67% 2013 6.67% 2014 6.67% 2015 6.67% 2015 6.67% 2015 6.67% 2016 6.67% 2017 6.67% 2018 6.67% 2018 6.67% 2018 6.67% 2019 6.67% 2010 6.67% 2010 6.67% 2011 6.67% 2011 6.67% 2012 6.67% 2013 6.67% 2013 6.67% 2014 6.67% 2015 6.67% 2015 6.67% 2016 6.67% 2017 6.67% 2018 6.65%	Σ	scellaneous Equipment	6.67%	106,542	31,899	e	106.542	31.899				7 106	
2008 6.67% 2009 6.67% 2010 6.67% 2011 6.67% 2011 6.67% 2012 6.67% 2012 6.67% 2013 6.67% 2014 6.542 31,899 - 7,106 2015 6.858,679 94,115 - 1,872,546 2015 6.858,679 94,115 - 1,786,807 2016 6.67% 2017 6.67% 2018 6.67% 2018 6.67% 2019 6.67% 2019 6.67% 2010 6.67% 2011 6.67% 2012 6.67% 2013 6.858,679 94,115 - 1,872,546 2013 6.858,679 94,115 - 1,786,807 2013 6.858,679 94,113 - 86,739 6			6.67%		. 1				•	•	•	}	
2010 6.67% 2011 6.67% 2011 6.67% 2012 6.67% 2013 6.67% 2014 6.67% 2015 6.67% 2015 6.67% 2016 6.67% 2017 6.67% 2017 6.67% 2018 6.67% 2018 6.67% 2019 6.67%	included in A/C 339	2008	6.67%						•	•	•	•	
2010 6.57% 2011 6.67% 2012 6.67% 2013 6.67% 2014 6.542 31,899 7,106 2015 6.67% 2016 6.67% 2017 6.67% 2018 6.67% 2018 6.67% 2019		2009	6.67%						ı	•	•	•	
2011 6.67% us Eq. 106,542 31,899 106,542 31,899 - 7,106 10,00% - 7,106 IN SERVICE 50,252,590 13,357,319 50,252,591 13,357,320 6,858,679 94,115 - 1,872,546 51,020,715 14,947,296 51,020,715 14,947,296 6,855,946 94,113 1,786,807 (1,589,977) - (768,125) (1,589,977) - (768,125) (1,589,977) - (768,125) (1,589,977) - (768,124) (1,589,976) 2,733 1 - 85,730 1		0102	0.07%								•	•	
us Eq 106,542 31,899 106,542 31,899 - 7,106 IN SERVICE 10,00% - 50,252,591 13,357,320 6,858,679 94,115 - 7,106 IN SERVICE 50,252,590 13,357,319 50,252,591 13,357,320 6,858,679 94,115 - 1,872,546 ant in Service 50,252,590 13,357,319 - 50,252,591 13,357,320 6,858,679 94,115 - 1,7786,807 A 51,020,715 14,947,296 51,020,715 14,947,296 6,855,946 94,113 1,786,807 (768,125) (1,589,977) - (768,124) (1,589,976) 2,733 1 85,730		2011	6.67%							•		•	
10.00% - 13,357,319 50,252,591 13,357,320 6,858,679 94,115 - 1,872,546 In Service 50,252,590 13,357,319 - 50,252,591 13,357,320 6,858,679 94,115 - 1,872,546 51,020,715 14,947,296 51,020,715 14,947,296 6,855,946 94,113 1,786,807 (768,125) (1,589,977) - (768,124) (1,589,976) 2,733 1 - 85,739 (1,589,1978)	Sul	ototal Miscellaneious Eq		106.542	31.899		106 542	31 890	. .		· '	7 108	
IN SERVICE 50,252,590 13,357,319 50,252,591 13,357,320 6,858,679 94,115 - 1,872,546 ant in Service 50,252,590 13,357,319 - 50,252,591 13,357,320 6,858,679 94,115 - 1,872,546 51,020,715 14,947,296 51,020,715 14,947,296 6,855,946 94,113 1,786,807 (768,125) (1,589,977) - (768,124) (1,589,976) 2,733 1 - 85,739 (ŏ	her Tangible Plant	10.00%					2001.0				2, 100	
Indized Plant in Service 50,252,590 13,357,319 - 50,252,591 13,357,320 6,858,679 94,115 - 1,872,546 51,020,715 14,947,296 6,855,946 94,113 1,786,807 1,786,807 1,786,807 1,786,807 1,786,807 1,786,807 1,786,807 1,786,807 1,786,807 1,786,807 1,786,807 1,786,125)		SUBTOTAL PLANT IN SERVICE		50 252 590	13 357 310		KO 252 504	13 357 330	6 959 670	04 445		4 020 5 40	0000
norized Plant in Service 50,252,590 13,357,319 - 50,252,591 13,357,320 6,858,679 94,115 - 1,872,546 51,020,715 14,947,296 51,020,715 14,947,296 6,855,946 94,113 1,786,807 94/[Less] (788,125) (1,589,977) - (768,124) (1,589,976) 2,733 1 - 85,739 (00,100	20,		186,262,06	026, 166,61	8/0'0c0'0	4, C –	1	1,872,545	3,822
51,020,715 14,947,296 51,020,715 14,947,296 6,855,946 94,113 1,786,807 1/1688) (788,125) (1,589,977) - (768,124) (1,589,976) 2,733 1 - 85,739 (2	tal Authorized Plant in Service	ø.	50,252,590	13,357,319	•	50,252,591	13,357,320	6,858,679	94,115	•	1,872,546	
(768,125) (1,589,977) - (768,124) (1,589,976) 2,733 1 - 85,739	රි	mpany		51,020,715	14,947,296		51,020,715	14,947,296	6,855,946	94,113		1,786,807	139,658
	Ş	aff More/(Less)		(768,125)	(1.589.977)	•	(768,124)	(1.589.976)	2 733	•	,	85 730	(139,658)

Chaparral City Water Company Docket No. W-02113A-13-0118 Test Year ending December 31, 2012

PLANT IN SERVICE

Zine So

Column C															
## ACOUTT ## ACO			1	Decision	Plant	Accum						200			
Account and land langes Account and lan	EPCOR	NARUC	-	No. 71308	Balance	Dep	2008	2008	2008	2008	2008	Balance	Dep	2009	2009
202 Forgitable Comparison	ACCT #			Depr.	2007	2007	Additions	Retirements	Adjustments	Dep Exp	Cost of Removal	2008	2008	Additions	Retirements
304 Functiones & Important leaf leights 0.00% 1.564.661	•	301	Organization	0.00%	.	-									
303 Land and Land Rights 20 CMPs 1,525 GeV 1	. '	302	Franchises	0.00%		•						•			
304 Structure & Important National States 1,20,564 1,50,564	303600	303	Land and Land Rights	0.00%	1,554,591	-				1		1 554 591			
200 333% 28,559 439 159,983 2,854 159,983 2,854 28,559 439 159,983 2,854 28,559 2009 333% 28,559 2009 333% 28,550 2009 333% 2009 333% 28,550 2009 333% 28,500 2009 2009 2009 2009 2009 2009 2011 333% 28,500 2009 2009 2009 2009 2009 2009 2009 2	304200	304	Structures & Improvements	3.33%	1.529.642	408.495		1	(00)	50 937		1 529 664	450 422		
2009 333% 169,083 169,083 2,684 169,083 2,694 169,083 2,694 169,083 2,694 169,083 2,694 169,083 2,694 169,083 2,694 169,083 2,694 169,083 2,694 169,083 2,694	ᄠ		2007	3.33%	26.359	439		•	(77)	978		1,328,004	409,452	•	•
200 2135% 200 2135% 200 2135% 200 2135% 200 2135% 200 2135% 200 2135% 200 2135% 200 2135% 200 2135%	304500		2008	3.33%	20,1	} '	150 083) (•	0/0		20,039	7,57,		•
2016 3.35% 2.010 3.35% 2.010 2.35% 2.010 2.35% 2.010 2.35% 2.010 2.35% 2.010 2.35% 2.010 2.35% 2.010 2.35% 2.010 2.26%			2009	3.33%			596,601			2,004		159,983	2,664		•
304 Subtotal Structures & Improvement 2011 23.59% 1556.001 408.924 159.980 0 0 0 0 0 0 0 0 0			2010	3.33%				•		•		•	•	6,010	
204 Subtract Structure & Impormenting Reset 2.05% 2.05			2011	0.00%	•		•	•		•					•
304 Subtrotal Structures & Improvements 1,506,001 409,994 169,983 (22) 64,479 1,716,008 483,413 6,010 305 Calecting and impounding fees 2,50% 5.0% 5.0% 5.73 5.73 5.73 5.70 5.73 5.73 5.70 5.73 5.70			2011	3.33%		• •	,	,	'			•	•	,	
305 Collecting and Impounding State 2.60% 5.73 5.00 5.73 5.70 5.7	•	304	Subtotal Structures & Improvement	1	1 556 001	408 934	à	١	0 (66)	54 470		1 718 008	100	0	
2007 2008 2.56% 2.50%	305000	305	Collecting and Impounding Rese	П		573	200,000		(5.5)	Dit'to		1,7 10,000	405,413	0,010	'
2008 2.56% 2.50%			2002	2 50%	•	5 '		•					5/3	•	•
2000 2.60% 2005 Subject 573 6 1.250% 6.718 7.73 7.74			2008	2.50%		• •	. ,	• •	•			•	1	,	•
2010 2.60% 305 subtroal collecting and impounds 573 573 306 Lakes, Rivers, Other Instances 2.50% 81.752 81.762 5.316 159,627 87.067 307 Weels 2.00% 3.33% 159,627 81.752 8.7067 87.067 308 subtroal Lakes, Rivers, Other Instances 2.50% 3.33% 159,627 81.752 87.067 309 subtroal Mells 2.000 3.33% 159,627 81.752 87.067 308 inflitzation claimers & Lumes 6.67% 159,627 81.752 87.067 309 suppty Mains 2.00% 2.00% 2.00% 2.00% 2.00% 309 Subtroal Suppty Mains 2.00% 2.00% 2.00% 2.00% 2.00% 310 Power Generation Equipment 5.00% 1.21840 7.540 8.04,971 8.04,971 8.04,971 8.04,971 8.04,971 8.04,971 8.04,971 8.04,971 8.04,971 8.04,971 8.04,971			2009	2.50%	•	•	,	•				• •			•
305 Subtoral Collecting and Impounds 250% 573 573 306 Lakes, Rivers, Other Imtakes 2.50% 150,627 81,752 5.316 159,627 87,067 307 Weels 2.00% 3.33% 150,627 81,752 6.316 159,627 87,067 307 subtoral Wells 2.01 3.33% 150,627 81,752 6.316 159,627 87,067 308 inititation calleries & Turnels 6.67% 150,627 81,752 6.316 159,627 87,067 309 Supply Mains 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 310 Power Generation Equipment 5.00% 1.20% 1.20% 1.20% 1.20% 1.21,1440 1.21,1440 1.21,1440 1.21,1440 1.21,1440 1.21,1440 2.248,797 311 Pumping Equipment 2.00% 1.21,1440 7.74 2.00 2.248,797 2.21,1440 1.21,1440 1.21,1440 2.248,797 312 2.00%			2010	2.50%	•	1		•	•	•		•		• 1	,
306 Subtoctal Collecting and Impounds 2012 2.60% 573 570			2011	2.50%	•	į	•	•	•	•					
306 Subtoral Collecting and Impounds 673 573 <th< td=""><td>,</td><td></td><td>2012</td><td></td><td>•</td><td>•</td><td></td><td>•</td><td></td><td>,</td><td></td><td>•</td><td>•</td><td>•</td><td></td></th<>	,		2012		•	•		•		,		•	•	•	
307 Wells 2.007 3.33% 159,627 81,752 81,752 81,762 87,067	6	305	Subtotal Collecting and Impounds			573			-	,			573	,	
307 Wells 2007 3.33% 159,627 81,762 6,316 159,627 87,067 2008 3.33% 159,627 81,752 6,316 159,627 87,067 2009 3.33% 158,627 81,752 6,316 159,627 87,067 309 Suphotal Wells 2007 2,00% 150,00% 150,00% 150,00% 309 Subtotal Supply Mains 2,00% <td< td=""><td>1</td><td>306</td><td>Lakes, Rivers, Other Intakes</td><td></td><td></td><td>•</td><td></td><td></td><td></td><td> -</td><td></td><td></td><td>'</td><td></td><td></td></td<>	1	306	Lakes, Rivers, Other Intakes			•				-			'		
2009 3.33% 2009 3.33% 2009 3.33% 2009 3.33% 2010 3.33% 2011 3.33% 2011 12.50% 2020 3.33% 2020 2.00% 2020 2.50%	307000	307		3.33%	159,627	81,752	1	1	•	5,316		159,627	87,067	•	•
307 Subtotal Wells 2008 3.33% 2010 3.33% 159,627 81,752 6,316 159,627 67,067 308 Infiltration Galleries & Tunnels 2.00% 6,316 159,627 67,067 309 Support Mains 2.00% 6,316 159,627 67,067 309 Subtotal Supply Mains 2.00% <td></td> <td></td> <td>2007</td> <td>3.33%</td> <td>•</td> <td></td> <td>•</td> <td>•</td> <td>1</td> <td>•</td> <td></td> <td>. •</td> <td></td> <td>,</td> <td></td>			2007	3.33%	•		•	•	1	•		. •		,	
201 3.33% 2010 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 2.00% 2008 2.00% 2010 2.00% 2011 2.00% 2			2008	3.33%	•			•	ţ	,		•		•	•
2010 3.33% 159,627 81,752 .			2009	3.33%	•		ı	•	•			•		•	•
307 Subtotal Wells 3.33% 159,627 81,752 6,316 159,627 87,067 308 Infiltration Galleries & Tunnels 6,67% - - 5,316 159,627 87,067 309 Supply Mains 2007 2,00% -			2010	3.33%	•	•	•	•		•		•		•	•
307 Subtortal Wells 159,627 81,752 - 5,316 159,627 87,067 308 Infiltration Galleries & Tunnels 6,67% - - 5,316 159,627 87,067 309 Supply Mains 2,00% -			2011	3.33%	•	,	·	•	•			•	•	•	•
308 Infiltration Galleries & Tunnels 6,67% 2,00%	•	307		0.00	159 627	81 752	5 316		150 627			
309 Supply Mains 2007 2.00% 2.	I	308	Infiltration Galleries & Tunpole	6 67%						200		130,027			
2007 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.011 2.00% 2.00% 2.012 2.00% 2	00060	90e	Supply Mains	2.00%	•	•						• •	1		
2008 2.00% 2				2.00%	•	•		•	٠	•		1 1	•		
2009 2.00% 2010 2.00% 2010 2.00% 2011 2.00% 2012 2.00% 2013 2.00% 2014 2.00% 2015 2.00% 2015 2.00% 2016 2.00% 2017 2.50% 2017 12.50% 2019 12.50% 2010 12.50% 2011 12.50% 2011 12.50% 2012 12.50% 2012 12.50% 2013 12.50% 2014 12.50% 2015 12.50% 2017 12.50% 2017 12.50% 2017 12.50% 2017 12.50% 2017 12.50% 2018 2.50% 2019 1			2008	2.00%		٠		,		•				• •	•
2010 2.00% 2011 2.00% 2012 2.00% 2013 2.00% 2015 2.00% 2016 2.00% 2017 2.00% 2018 2.00% 2018 2.00% 2008 12.50% 2019 12.50% 2010 12.50% 2011 12.50% 2012 12.50% 2012 12.50% 2012 12.50% 2013 12.50% 2013 12.50% 2014 2.50% 2015 2.50% 2015 2.50% 2016 2.50% 2017 2.50% 2017 2.50% 2018 2.50% 2018 2.50% 2019 2.50% 20			5005	2.00%		•	•	•	,			•	•		1 1
2011 2.00% 2012 2.00% 309 Subtotal Supply Mains 310 Power Generation Equipment 5.00% 1,588,246 1,079,617 27,624 196,804 1,560,622 1,248,797 2008 12.50% 1,211,840 75,740 - 151,480 1,211,840 227,220 2009 12.50% - 804,971 - 50,311 804,971 50,311 2010 12.50% 804,971			2010	2.00%	•		•	•	•	,		•	•	,	•
309 Subtotal Supply Mains 310 Power Generation Equipment 5.00% 1,588,246 1,079,617 27,624 196,804 1,560,622 1,248,797 2009 12.50% 1,211,840 75,740 50,311 804,971 50,311 804,971 50,311 804,971 50,311 12.50%			2011	2.00%	•	•	,		•			•	•	•	,
309 Subtotal Supply Mains 310 Power Generation Equipment 5.00% 1,589,246 1,079,617 - 27,624 196,804 1,560,622 1,248,797 - 12,50% 1,211,840 75,740 - 151,480 1,211,840 227,220 2008 12,50% 1,211,840 12,50% 12	1		Į	2.00%	•	•	,			•			•	•	•
310 Power Generation Equipment 5.00% 1,588,246 1,079,617 - 27,624 196,804 1,560,622 1,248,797 - 27,624 196,804 1,560,622 1,248,797 - 15.10% 1,211,840 75,740 - 151,480 1,211,840 227,220 2008 12.50% 1,215,60% 1,211,840	11	936 306	Subtotal Supply Mains		'		1	-	•					 	
311 Pumping Equipment 12.50% 1,588,246 1,079,617 - 27,624 196,804 1,560,622 1,248,797 - 27,624 196,804 1,560,622 1,248,797 - 151,480 1,211,840 227,220 2008 12.50% 1,211,840 1,211,840 227,220 - 151,480 1,211,840 227,220 - 2008 12.50% 50,311 804,971 50,311 804,971 50,311 468,725 2010 12.50%		310	Power Generation Equipment	2.00%						,		•			
2007 12:50% 1,211,840 75,740 - 151,480 1,211,840 227,220 - 2008 12:50% - 804,971 - 50,311 804,971 50,311	11000	311		12.50%	1,588,246	1,079,617		27,624		196,804		1,560,622	1.248.797		20,955
2008 12.50% - 804,971 - 50,311 804,971 50,311 - 468,725 209 12.50% 50,311 12.5			2007	12.50%	1,211,840	75,740	•	•	•	151,480		1,211,840	227,220	•)
2009 12:50% 468,725 2010 12:50% 468,725 2011 12:50%			2008	12.50%	•	•	804,971	•	•	50,311		804,971	50,311		
2010 12:50%			2009	12.50%	•	ļ	1			•		. '	•	468.725	
2011 12.50%			2010	12.50%	•	•	•	•		,			•	. '	
ZICS ZICS ZICS ZICS ZICS ZICS ZICS ZICS			2011	12.50%			Ī	Ī	•			•	•	,	•
	1	244	7107	12.50%		'		•	•	•			•	•	

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted]
Page 5 of 20
2/16/14

GASC	5005	Retirements								•	•			,		,							ı				- 600	3,831					3,831	114,215					114,215					
	600Z	Additions	,		226,944			226,944		•	•									,			•							832,027			832,027	•		718,240			718,240			21.977	: : !	
Accum	<u>a</u>	2008	639,511	19,460	į •	•		660,261	44,710			•	. ,	44,710	2,133,935	232				2,190,397	83,625	•	•		•	- 00 60	83,625	61,225	18,449	•		•	7,947,091	1,284,241	20,665	•		•	1,349,263	1,446,725	4 956) F	•	•
Plant Ralance	a a Ce	2008	5,747,900	76,342		•		6,214,225	1,006,989			•		1,006,989	3,599,200	20,906	•			5,308,705	1,883,446	•			•	1 000 146	1,883,440	18,856,125 2,040,825	1,844,923	•		1	22,741,873	7,293,595 888,035	1,241,157	•	()	•	9,422,787	2,736,866	118 006) 	•	•
gyc	Cost of	Removal																																62,348					62,348					
9000	2008	Dep Exp	192,032	1,360	į •	•		206,290	22,355	. ,				22,355	80,092	232	,	,	, ,	117,811	41,813	•			ı	44 043	41,813	3/8,413 40,817	18,449	•		٠	437,679	246,195 29.572	20,665	•	. ,		296,432	227,981	4 956) ;	•	
accc	8002	Adjustments						-						•													- 00	52,345					52,345	(3,433)					(3,433)					
gvoc	2002	Retirements	37,668					37,668	1					•	17,093	ı				17,093		ı					- 000	24,390					24,396	206,177					206,177					
acc	2008	Additions	•	76,342	!			76,342	1	ı					•	20.906	•			20,906								•	1,844,923				1,844,923		1,241,157				1,241,157		118 996	0000		
Accum	<u>a</u>	2007	485,146	0,483	•	•		491,639	22,355			•		22,355	2,070,936	? , •	•	•		2,089,679	41,813				•	. 44 042	41,813	7,513,399 20,408	•	•	. ,	1	7,533,807	1,306,570	. '	•	. ,	•	1,321,356	1,218,744			•	•
Plant Ralance		2007	5,785,568	006,800	1	•		6,175,551	1,006,989		• •	•		1,006,989	3,616,293	eec'ooo'!	•	•		5,304,892	1,883,446	•	• •			1 002 446	1,883,440	18,932,866 2,040,825	•	•			20,973,691	7,496,339 888,035	. '			•	8,384,374	2,736,866				•
Dep Rates Decision	40. /1308	Depr.	3.33%	3.33%	3.33%	3.33%	3.33% 3.33%		2.22%	2 22%	2.22%	2.22%	2.22%		2.22%	2.22%	2.22%	2.22%	2.22%		2.22%	2.22%	2.22%	2.22%	2.22%	2.22%	70000	2.00% 2.00%	2.00%	2.00%	2.00%	2.00%		3.33% 3.33%	3.33%	3.33%	3.33%	3.33%		8.33%	8.33% 8.33%	8.33%	8.33%	8.33%
ā *	_	-	Water Treatment Plant	2007	2009	2010	2011 2012	r Treatment	Storage Tanks	2008	2009	2010	2011	Subtotal Storage Tanks	Storage Tanks	2007	2009	2010	2011	ge Tanks		2007	2008	2010	2011	2012	Subtotal Storage Lanks	I ransmission & Distribution Maii 2007	2008	2009	2010	2012	Transmission & Distribution Mains	Services 2007	2008	2009	2010	2012	Services	Meters & Meter Installation	2007	2008	2010	2011
CHORN GCO	NARUC	# ACCT#	320						330.1					330.1	330.1					330.1	330.1					230 4	330.1	155						333					333	334				
2 2000		5 ACCT#	51 320100	23	54	55	57 57		59 330000	6.0	62	63	2	99	67 330000	9 99	20	71	2 2	74	75 330000	92	// 82	2.0	80	2 6		100155 78 68	69	2 2	22	73		75 333000 76	77	78	80	81		83 334100	8 4 75	8 8	87	38

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted] Page 6 of 20 2/16/14

				Dep Rates											
N			•	Decision	Plant	Accum						Plant	Accum		
ო	EPCOR	EPCOR NARUC		No. 71308	Balance	Dep	2008	2008	2008	2008	2008	Balance	Dep	2009	2009
ß	ACCT#	# ACCT #	294	Depr.	2007	2007	Additions	Retirements	Adjustments	Dep Exp	Cost of Removal	2008	2008	Additions	Retirements
83			2012	8.33%			:			.					
	0	334	Meters & Meter Installation		2,736,866	1,218,744	118,996	,		232,937		2,855,862	1,451,681	21,977	
5 6	332000	332	Hydrants	2.00%	1,224,985	260,014				24,500		1,224,985	284,513		49,580
8			2007	2.00%	290,104	7,987	240 440		0.419	5,964		298,184	8,946		
94			2009	2.00%	•	•	77,		2,413	4,404		738,027	2,404	303 036	
95			2010	2.00%						•			, ,	503,023	
96 6			2011	2.00%	•					•		•			
86		335	Subtotal Hydrants	2.00%	1 523 169	262 006	240 440		0.44.0	. 60					
g		338	Barbelon Drawation Davisor	/6000	1,020,100	202,990	240,440		2,413	32,868		1,761,196	295,863	203,025	49,580
	339100	339	Other Plant & Misc. Equipment	0.00% 6.67%	1 543 655	238 024				- 00		- 000	. :		
101			2007	6.67%	155,131	5.174				102,962		1,543,655	341,886		
102			2008	6.67%		: :				.		100,100	176,61	•	
103			2009	6.67%	•	•						1	•	12.307	
5 6			2010	6.67%	•					•		•	•	i !	
5 5 8			2011	6.67%	• 1	•						•			
107	•	339	Subtotal Other Plant & Misc Fourinment	oment.	1 608 786	244 007				- 0,,			•		
	339500	339	Other Plant & Micr Equipment	A 6 70/	00,000,1	2,000		•		113,309		1,698,786	357,406	12,307	•
		}	2007	6.67%	93,323	008,6	,			6,238		93,523	10,218		
110			2008	6.67%			1					•	•	•	
111			2009	6.67%	•	,						• •			
112			2010	6.67%	•					,		•	٠,		
113			2011	6.67%	•	•				,			٠		
4 7 4 7	•	000	2012	6.67%						•		•	•		
	1000	Sec.	Subtotal Other Plant & Misc. Equipment	oment	93,523	3,980	-	-	•	6,238		93,523	10,218		
116	338200	336	Other Plant & Misc. Equipment	6.67%	41,221	2,749				2,749		41,221	5,499		
118			2003	6.67%	' '		•			•		•		•	
119			2009	6.67%								•			
120			2010	6.67%	•								• 1		
121			2011	6.67%	•	•				•		•			
123	•	339	Subtotal Other Diant & Adic Equipment	6.67%	44 004	0.740						'	•		
	340100	340	Office Formition of Facility	ment C 670/	41,221	2,749			•	2,749		41,221	5,499	•	
	2	}	Office running & equipment 2007	%/9.9 6.67%	12,058	52,403 402			313	11,472		171,675	63,875		2,266
102			2008	6.67%		!.	145		•	r 43		12,036	, 200 5		
1 1 2 3			2009	6.67%	•	•				•		?	,	3.782	
401			2010	6.67%						ı		•	•		
<u>§</u> 8			2011	6.67% 6.67%								1			
107	1	340	Subtotal Office Furniture & Equipment		184,046	52.805	145		313	12 281		183 979	- 25	2 700	000
	340200	340	Office Furniture & Fauinment	A 67%	04 085	200			2	12,201		103,070	090,00	3,782	2,266
	340300	! •	2007	6.67%) t t	css'o	•			6,335		94,985	12,671		
110			2008	6.67%	•	,			,				1		
7			5003	6.67%	•	,						• •	•		
112			2010	6.67%	•					•					
113			2011	6.67%	•					•		ı	•		
1 1 4 1 4	ı	240	2012	%299						•					
		9	Subtotal Office Furniture & Equipment	ent	94,985	6,335	-	-	•	6,335		94,985	12,671		-
	200	4	Iransportation Equipment	20.00%	479,940 65.258	106,787		45,865	(31,522)	91,402		465,597	152,323		
118			2008	20.00%) } -	} .	17,080			13,052		65,258	19,577		
							<u>.</u>) · · · ·		33,'1	2		

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted] Page 7 of 20 2/16/14

			Decision	i										
S E	EPCOR NARUC		No. 71308	Plant Balance	Accum	2008	2008	2008	2008	2008	Plant Balance	Accum Dep	2009	2009
ACCT#	ACCT#		Depr.	2007	2007	Additions	Retirements Adjustments	Adjustments	Dep Exp	Cost of Removal	2008	2008	Additions	Retirements
1		5003	20.00%							:				
I		2010		,					٠		, ,			
		2011	20.00%		•						,	•		
1		2012	20.00%		•				•		•	ı		
11	341	Subtotal Transportation Equipment		545,198	113,313	17,080	45,865	(31,522)	106,161		547,935	173,609		,
ş	342	Stores Equipment			•				1					
343000	343	Tools, Ship & Garage Equipment		7	35,417	•	•		7,125		142,505	42,542		
		2007		7,739	193				387		7,739	280		
		2008		•	•	19,502			488		19,502	488		
		2009			•						. •	٠		
		2010		•	•						•	•		
		2011	2.00%	•							•	٠		
1		2012	2.00%		•				•		•	•		
A	343	Subtotal Tools, Ship & Garage Er	0	150,244	35,610	19,502	•	-	8,000		169,746	43,610	,	
ı	344	Laboratory Equipment	10.00%		25							25		
345000	345	Power Operated Equipment	5.00%	•	٠	•	•				•	₹ .		
		2007	2.00%	•					•			•		
		2008	2.00%	•	,	•			,		•	•		
		2009	2.00%	•	•	•			ı		•	•		
		2010		•	•	,			•		•	•		
		2011	2.00%		•	i			•		•	•		
ı		2012	5.00%			•			-		•	•		
I	345	Subtotal Power Operated Equipment			•	•	•					1	•	
346200	346	Communication Equipment	10.00%	(,)	4,794				3,911		39,105	8,704		
		2007	10.00%	4,222	211				422		4,222	633		
		2008	10.00%	•	•							•		
		2009		•	,				•		,	1		
		2010		•	•						•	•		
		2011	10.00%		1				•		•	•		
ı	3	2012	10.00%								•			
II	340	Subtotal Communication Equipment	Juipment		5,005	-	•	-	4,333		43,327	9,337		
339000	336 3	Miscellaneous Equipment	6.67%	106,542	39,005				7,106		106,542	46,112		
සු ස	I his account is		6.67%	•							•	•		
= 8	Included in A/C 339		6.67%	•					•		•			
Sion	in Decision No.	2009	6.67%	•					•		•		,	
71308)		2010	6.67%						•		•	•		
		2011	6.67%	•	•				•		•	•		
		2012	6.67%	•	•				,			•		
i 1	339	Subtotal Miscellaneious Eq		106,542	39,005				7,106		106.542	46.112		.
	348	Other Tangible Plant	10.00%	•	ı	-								
I		SUBTOTAL PLANT IN SERVICE		57,017,155	15,131,930	4,544,445	358.823	20.094	2.113.086	62.348	61 182 683	16 823 845	2 493 037	190 847
													50000	t '5
		Total Authorized Plant in Service	8	57,017,155	15,131,930	4,544,445	358,823	20,094	2,113,086	•	61,182,683	16,823,845	2,493,037	190,847
		Company		59,065,283	16,737,599	4,544,445	358,823	20,093	2,079,628	139,658	63,230,809	19,036,318	2,493,037	190,848
		Staff More/(Less)		(2.048,128)	(1.605,669)		9	•	33 458	(139,658)	(2 048 126)	(9 212 473)	(ξ
					/ <u>()</u>		`	•	2		(4,070,120)	(0.15,212,2)	9	Ē

Dep Rates

Test Year ending December 31, 2012 Chaparral City Water Company Docket No. W-02113A-13-0118

PLANT IN SERVICE

No e															
			Dep Rates												
		·	Decision				<u> </u>	Accum						D to a	Accim
EPCO	EPCOR NARUC		No. 71308	2009	2009	2009	Balance	Dep	2010	2010	2010	2010	2010	Balance	Dep
ACCT#	# ACCT#		Depr.	Adjustments	Dep Exp	Cost of Removal	2009	2009	Additions	Additions Retirements Adjustments	Adjustments	Dep Exp	Cost of Removal	2010	2010
	301	Organization	0.00%		1			•				-		•	,
	302	Franchises	0.00%				•							-	•
303600		Land and Land Rights	0.00%				1,554,591	ľ						1,554,591	!
304200		Cructures & Improvements	3 33%		50 938		1 529 664	510 370	•	•	•	50 938		1 529 664	561 308
#FE		Sciuciaies & improvenients	333%		878		26,359	2.194			• •	878		26,359	3.072
304500	_	2008	3.33%	•	5.327		159,983	7,991		•	•	5.327		159,983	13,319
3		2009	3.33%		100		6.010	100				200		6,010	300
		2010		•			. '	•	•	•	•	•			•
		2011	3.33%	•	•		•	•		•	•	•		•	•
		2012	- 1	0	•		•	•		0	٥	- 1		-	-
	304	Subtotal Structures & Improvements	- 1	٠	57,243		1,722,016	520,656	,	•	'	57,343		1,722,016	577,999
305000		Collecting and Impounding Rese	2.50%					573			,	,		•	273
		2007	2.50%						•	,	1	•		•	•
		2008	2.50%	•	•		•	•		•	ı	•		•	•
		2009	2.50%	•			• 1		• •	• 1		• •		• 1	
		0102	2.50%				•	•	•	•	ı	•		•	1
		2017	2.50%						, ,	, ,				•	•
	305	Subtotal Collecting and Impounds		 -]. -	573		,				,	573
	306	Lakes Rivers Other Intakes	2 50%				,		•			,		•	,
307000	307	Wells	3.33%	•	5,316		159,627	92,383	•	•	,	5,316		159,627	92,698
		2007	3.33%		•		•				•	•		•	•
		2008	3.33%	•	•				•	•	•	ı		•	•
		2009	3.33%	•			•		•	,	ı	1		,	•
		2010	3.33%	•	•		•			•	•	1 1		• •	
		2012	333%	. ,				, ,		•	•			•	•
	307	Subtotal Wells			5,316		159,627	92,383		•		5,316		159,627	97,698
	308	Infiltration Galleries & Tunnels	%299				,					•		,	,
309000	309	Supply Mains	2.00%				•	•				•		•	•
		2007	2.00%	•	•		•	ı			•	•		•	•
		2008	2.00%	•			,	•				•		,	•
		2009	2.00%	•	•			•		•	į	ı			•
		0107	2.00%					•		ı	•	•		•	•
		2011	2.00%	•			•	•				• •		• •	
	309	Subtotal Supply Mains	2.00.8		,	!		•		,	1			•	
	970	de la companya de la	7000												
311000	311	Power Generation Equipment Pumping Fourinment	12.50%	•	193.768		1.539.667	1,421,610			,	192.458		1.539.667	1.614.068
		2002	12.50%		151.480		1.211.840	378,700		•	,	151,480		1,211,840	530,180
		2008	12.50%	•	100,621		804,971	150,932		•	į	100,621		804,971	251,553
		2009	12.50%	•	29,295		468,725	29,295		•	•	58,591		468,725	87,886
		2010	12.50%	•	•					,	•	•		1	•
		2011	12.50%	•	•					•	į	•		•	•
	- 1	2012	12.50%	•			- 30	, ,		•		, , ,			- 000
	3,1	Subtotal Pumbing Equipment		•	4/5.165		4.025.203	1,980,537	•	•	•	OCI SOC		4 175 715	2.463.DC

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted]
Page 9 of 20
2/16/14

8				Dep Rates Decision				ğ	aii co						i	,
ო	EPCOR	EPCOR NARUC		No. 71308	5009	2009	2009	Balance	Dep	2010	2010	2010	2010	2010	Plant Balance	Accum Dep
2	ACCT#	# ACCT#	*	Depr.	Adjustments	Dep Exp	Removal	2009	2009	Additions	Retirements /	Adjustments	Dep Exp	Cost of Removal	2010	2010
51	320100	320	Water Treatment Plant	3.33%	•	191,405		5,747,900	830,916				191,405		5.747.900	1 022 321
23 22			2007	3.33%		12,986		389,983	32,466	•			12,986		389,983	45,453
2			2009	3.33%	•	3,779		226,944	3,779				2,542		76,342	6,355
55			2010	3.33%				1) ;				, , ,		- 220,944	955,11
24			2011	3.33%		•		•					•		•	•
28		320	Subtotal Water Treatment Plant			210,712		6,441,169	870.974				214 491		6 441 160	1 085 464
29	330000	330.1	Storage Tanks	2.22%		22,355		1,006,989	67.065				22 355		1,006,080	1,000,101
8				2.22%	•	. '		,		•					606,000,1	74,50
5 G			2008	2.22%					Ť				•		٠	•
8			2010	2.22%									•		•	•
28 %			2011	2.22%		•		•								
8		330.1	Subtotal Storage Tanks	2.22%		22.355		1 006 989	- AZ 085	•			- 00		- 0007	, ,
67	330000	330 1		70000		70,000		600,000,1	200,100				22,355		1,006,989	89,421
88		- 3 3		2.22%		37,487		3,399,200 1,688,599	2,213,83/ 93,717				79,902 37,487		3,599,200	2,293,739
9			2008	2.22%		464		20,906	969	•			464		20,906	1,160
2 5			2009	2.22%	•	•				•						•
22			2011	2.22%		, ,									•	1
23			2012	2.22%		•		1	•	,					. ,	
4		330.1	Subtotal Storage Tanks		1	117,853		5,308,705	2,308,251			•	117,853		5,308,705	2,426,104
75	330000	330.1	Storage Tanks	2.22%	•	41,813		1,883,446	125,438				41,813		1,883,446	167,250
2 %			2007	2.22%					•	,					٠	•
28			2009	2.22%	•	•		•	•							
6 2			2010	2.22%				•		•			•		•	
8 8 1			2011	2.22%				•		ı					,	
82		330.1	Subtotal Storage Tanks		•	41,813		1,883,446	125,438				41.813		1 883 446	167 250
29	331001	331	Transmission & Distribution Main	2.00%	1	377,084		ı	8,240,670		916		377.037			8 616 790
89 8			2007	2.00%		40,817			102,041	•			40,817			142,858
B 6			2008	2.00%		36,898		1,844,923	55,348				36,898			92,246
77			2010	2.00%	•	70,0			0,52,0	- 16,340			16,547 163		832,027 16.340	24,961 163
2 2			2011	2.00%				•					•			
5 4		331	Transmission & Distribution Mains	2.00%		463 110	1	23 670 060	070 904 9	070 97	040					
	333000	333	Services	3.33%		240.975	9 343		1 401 658	0+0,01	344 043	•	736.675	130 050	7,035,993	8,877,019
9/			2007	3.33%		29,572			73,929	,			29,572	00,60	888.035	103,500
۲ ۶			2008	3.33%		41,331		1,241,157	61,996	•			41,331		1,241,157	103,326
0 62			2009	3.33%		11,959		718,240	11,959	- 400	•		23,917		718,240	35,876
8			2011	3.33%						00,'00+			908,9		408,788	908'9
۳ 3	•		2012	3.33%		•			•	•			•		. ,	, ,
		333	Services		1	323,836	9,343 1			408,788	144,043		338,301	139,658 1	0,291,557	1,604,141
	334100	88 2 8	Meters & Meter Installation 2007	8.33% 8.33%	•	227,981		2,736,866	1,674,706				227,981		2,736,866	1,902,687
82			2008	8.33%		9,912		118,996	14,869	, ,			9,912		118,996	24.781
86			2009	8.33%	•	915		21,977	915	•			1,831		21,977	2,746
88			2010	8.33%									1		•	
										ı						•

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted]
Page 10 of 20
2/16/14

			۵	Dep Rates												
7			I	Decision				Plant	Accum						Plant	Accum
3	PCOR	EPCOR NARUC	_	No. 71308	2009	2009	2009	Balance	Dep	2010	2010	2010	2010	2010	Balance	Dep
ν V	ACCT#	ACCT #		Depr.	Adjustments	Dep Exp	Removal	5009	2009	Additions	Retirements	Adjustments	Dep Exp	Removal	2010	2010
88	•		2012	8.33%											•	.
	. 11	334	Meters & Meter Installation		•	238,809		2,877,839	1,690,490	1	•		239,724		2,877,839	1,930,214
	332000	335	Hydrants	2.00%		24,004		1,175,405	258,937		1,744		23,491		1,173,661	280,684
8 8			2007	2.00%		5,964		298,184	14,909	,			5,964		298,184	20,873
3 3			2008	2.00%	,	4,761		238,027	7,165				4,761		238,027	11,925
95			2003	2.00%	•	, deb		50,025	2,030	45 930			450 150		203,025	6,091 450
8 8			2011	2.00%						, ,			ĝ'		, se,	, ,
26	,		2012	2.00%				•	٠	•			•		•	
86	11	335	Subtotal Hydrants		,	36,758		1,914,641	283,042	45,930	1,744	•	38,735		1,958,827	320,032
	,	336	Backflow Prevention Devices	0:00%				•								
	339100	336	Other Plant & Misc. Equipment	6.67%		102,962		1,543,655	444,847	•			102,962		1,543,655	547,809
5 5			2007	6.67%		10,347		155,131	25,868				10,347		155,131	36,215
2 5			2008	6.07%				40 307					. 6		40 204	. 60
<u>\$</u>			2003	667%		2		15,30	<u>,</u>	38 743			1 292		38 743	- 62 - 05 - 05 - 05
105			2011	6.67%		•		•	•	} '			767'		£ .	767'
92	,		2012	6.67%		•		•	•	•			1		•	1
107	, ,	339	Subtotal Other Plant & Misc. Equipment	pment		113,719		1,711,093	471,126	38,743	1		115,422		1,749,836	586,548
	339500	339	Other Plant & Misc. Equipment	6.67%		6,238		93,523	16,456	•			6,238		93,523	22,694
109			2007	6.67%		•		•					•		•	•
5 5			2008	6.67%				•					•		•	•
- 5			2009	6.67%		• 1		• •					•		•	•
1 5			2010	6.67%		, ,										• •
114	ļ		2012	6.67%		•		u	,						•	
115		339	Subtotal Other Plant & Misc. Equipment	pment		6,238		93,523	16,456		. 1	•	6,238		93,523	22,694
	339500	339	Other Plant & Misc. Equipment	%29'9		2,749		41,221	8,248				2,749		41,221	10,998
117			2007	6.67%		1		•	•	•					•	•
118			2008	6.67%		ı		•					į		Ī	•
2 5			2003	6.67%		1 .		•					į			•
121			2010	6.67%		, ,			, ,	•						1 1
122			2012	6.67%		•			1						,	•
123		339	Subtotal Other Plant & Misc. Equipment	pment		2,749		41,221	8,248		•	-	2,749		41,221	10,998
	340100	340	Office Furniture & Equipment	6.67%	•	11,375		169,409	72,984			ı	11,300		169,409	84,283
5 5			7007	6.67%		808 404		12,058	2,011				804		12,058	2,815
1 25			2009	6.67%	,	126		3 782	2 2				252		3 782	378
104			2010	6.67%				;	١.			Ξ			! -) ;
105			2011	6.67%				•	1				•		,	•
9 2		340	Subtated Office European & European	6.67%		40.045		105 204	75 435			1	. 000		- 101	- 100
	u	0,00	Subtotal Office runniture & Equipment		•	12,313		160,384	73,133		-	Ξ	12,300		185,385	87,501
108	340200	340	Office Furniture & Equipment	6.67%	ı	6,335		94,985	19,006				6,335		94,985	25,342
			2008	6.07%					• 1						,	•
; =			2009	6.67%	•				1							
112			2010	6.67%		,		•		•		3			,	
113			2011	6.67%		ı		•	•	•			•		•	
114			2012			•		•	•	•						
115	1	340	Subtotal Office Furniture & Equipment	nent		6,335		94,985	19,006			(1)	6,335		94,986	25,342
	341100	341	Transportation Equipment	20.00%		93,119		465,597	245,443			33,031	93,119		432,566	338,562
117			2007	20.00%		13,052		65,258	32,629	•			13,052		65,258	45,681
118			2008	20.00%		3,416		17,080	5,124	1			3,416		17,080	8,540

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted] Page 11 of 20 2/16/14

1		1	Decision				ţ	W. 1000							
3 EPC	EPCOR NARUC		No. 71308	2009	2009	2009	Balance	Dep	2010	2010	2010	2010	2010	Plant Balance	Accum Dep
5 ACC	ACCT # ACCT#	#	Depr	Adjustments	Den Evn	Cost of	0000	000					Cost of		<u>.</u>
			1	en mentre	מאם מפת	Removai	8002	5002	Additions	Retirements Adjustments	Adjustments	Dep Exp	Removal	2010	2010
119		2009	20.00%		,			,							
2 3		2010	20.00%		•		•	•	,			•			•
121		2011	20.00%		•				•			•			
7 55	1	1	20.00%				•	-	•						•
57	4	Subtotal Transportation Equipment	ıţ	٠	109,587		547,935	283,196			33.031	109 587		514 904	202 782
			4.00%											100.1	332,703
125 343000	343	Tools, Ship & Garage Equipment	2.00%		7,125		142.505	49 667	ı			7 426		, 64.4	· 1
126		2007	5.00%		387		7 739	967	. 4			, 123		142,505	56,792
127		2008	5.00%		975		19.502	1 463	. ,			38/		7,739	1,354
128		5009	2.00%		·		200,0	2	•			6/8		19,502	2,438
129		2010	5.00%				•								
130		2011	2.00%									•			•
131		2012	5.00%					•				1			•
132	343	Subtotal Tools, Shin & Gar	200		9 407		460.740	- 00							1
133	244	ı	200		0,407		169,746	22,097	-		,	8,487		169,746	60,585
134 345000			70.00%					52				,			25
		rower Operated Equipmen	9.00°				•	•				•		•	i ,
5 6		2007	2.00%					•	•			•		•	,
8 :		2008	2.00%				•	,	•					ı	1
13/		2009	2.00%		•			,	•						
82		2010	2.00%		,		•	•	1						ı
951		2011	2.00%		•		,	•				,		1	•
140		2012	2.00%		•		•	•	•						•
		Subtotal Power Operated Equipment		•	•					ļ 	 			· '	
142 346200	346	Communication Equipment	10.00%		3,911		39.105	12615				2044		100	202.07
143		2007	10.00%		422		4 222	1.056				, o		39,105	16,525
144		2008	10.00%		•		١.		,			777		4,222	1,478
145		2009	10.00%				,		•					•	
146		2010	10.00%				•		,			1			
147		2011	10.00%					,	•			ı			•
148		2012	10.00%		•			•	•			•		•	•
		Subtotal Communication Equipment	pment		4,333		43.327	13.670				4 222		10 001	- 000
150 339000	00 339	Miscellaneous Equipment	6.67%		7 106		40E EAD	52 240				1,000		43,327	16,003
_	(This account is	2007	6.67%		} : :		100,04	2,00	ı			901,		106,542	60,324
	included in A/C 339		6.67%		•		•	i 1							
_	in Decision No.	2009	6.67%		•		,		,					,	•
154 71308)	3)	2010	6.67%		•			i				•		•	•
155		2011	6.67%				• 1					•		•	
156		2012	6.67%		•		1 1	•				,		•	•
157	339	Subtotal Miscellaneious Eq			7 106		106 542	53 248				- 1			
158	348	Other Tangible Plant	10 00%				10,00	20,410		-		۱,۲۵۵		106,542	60,324
150		TOTAL PROPERTY.				П	H		,		- 1	-			
160		SUBIUIAL PLANT IN SERVICE		,	2,263,850	9,343 6	63,484,873 1	18,887,505	509,801	146,703	33,029 2	2,323,260	139,658 6	63,814,942 2	20,924,404
3 2		Total Authorized Plant in Service		•	2,263,850	6	63,484,873 1	18,887,505	509,801	146,703	33,029 2	2,323,260	Ö	63,814,942 2	20,924,404
4 v		Company			2,374,933	139,658 6	63,397,794 1	19,177,844	509,800	146,703	33,029 2	2,415,482	139,658 6	63,727,861 2	21,304,695
9		Staff More/(Less)		•	(111,083)	(139,658)	87.079	(290,339)	Ē÷	•	•	(00 00)	(130,650)		10000
								()			,	(27,266)	(000'801)	190'/0	(380,291)

Dep Rates Decision

8

Chaparral City Water Company Docket No. W-02113A-13-0118 Test Year ending December 31, 2012

PLANT IN SERVICE

No.

Part			_	Dep Rates											
MANUCACITY Mo. 71909 2011 2011 2011 2011 2011 2011 2012 2012 2012 2012 2012 2012 2013 201			•	Decision	_				D	Accum					D
A STATE STATE STATE STATE AND STATE	EPCOR	NARUC		No. 71308	2011	2011	2011	2011	Balance	Dep	2012	2012	2012	2012	Balance
392 Transmission 0.00%s 1.554.58T	ACCT#			Depr.	Additions		Adjustments	Dep Exp	2011	2011	Additions	Retirements	Adjustments	Dep Exp	2012
304 Seric Intercentable digits 0.00% 1.564-591 1.564-691	•	301	Organization	0.00%				ı		,					
300 Land and Land agelysts 0.00% 1.556-591 <td></td> <td>302</td> <td>Franchises</td> <td>0.00%</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td>		302	Franchises	0.00%						,					
34 Structure & Improvement 3.35% 5.527 159.889 158.469 5.207 159.889 159.489 1	03600	303	Land and Land Rights	0.00%					1,554,591						1,554,591
2007 3.33% 2.500 3.33% 2.500 2.50% 2.500 2.50%	304200	304	Structures & Improvements	3.33%		-		50.938	1.529.664	612.246			 -	50.938	1.529.664
State Stat		3	2007	3.33%	•		,	878	26,359	3.950	•	•	•	878	26,359
200 3.33% 2.89 2.00 6.10 6.00 6.10 6.00	04500		2008	3.33%	,		1	5.327	159,983	18,646	•	,	,	5.327	159,983
204 Subroad Structures & Improvements & Improve			2009	3.33%	•	•	•	500	6.010	200	•	•	•	200	6,010
2012 23.35% 25.586 0 0 0 1747 2012 25.585 431 1.47,409 0 0 0 0 0 0 0 0 0			2010			•	•	•	•		٠	,	,		
304 Subtracting Structure & Improvements. 3.55 86 0 0 7.74 1747 901 655 773 47,408 0 0 7.89 17,74 1747 901 655 773 47,408 0 0 7.89 17,74 1747 901 655 773 47,408 0 0 7.89 17,74 1747 901 655 773 47,408 0 0 7.89 17,74 1747 901 657 73 47,408 0 0 7.89 17,74 1747 901 657 73 47,408 0 0 7.89 17,74 1747 901 657 73 47,408 0 0 7.89 17,74 1747 901 657 74 1747 901 657 74 1747 901 657 74 1747 901 657 74 1747 901 657 74 1747 901 657 74 1747 901 657 74 1747 901 1747 74 1747 901 1747 74 1747 74 1747 74 1747 74 1747 74 1747 74 1747 74 1747 74 1747 74 1747 74 1747 74 1747 74 1747 74 1747 74			2011			•	į	431	25,885	431	•	į	•	862	25,885
306 Subtrotal Structures & London 26,885 57,774 1747 901 635,773 47,408 58,944 177 306 Collecting and Impounds 2007 2506%	•		2012		0		0	,	,	•	47,408		0	789	47,408
306 Collecting and Impounding Rase 2560k .	. 1	304	Subtotal Structures & Improvem		25,885	•	-	57,774	1,747,901	635,773	47,408		•	58,994	1,795,309
306 Subtorial Collecting and impounds 2.56% .	02000	305	Collecting and Impounding Rese	2.50%			,			573				,	,
2008 2.60% 5.50% 6.970 87 2010 2.60% 6.970 87 306 subtotal Collecting and Impounds 2.50% 6.970 87 306 Lakes, fovers Other Intakes 2.50% 6.370 87 307 Wells 2.00 3.33% 6.316 1.9 6.316 1.9 307 Subtotal Velic 2.00 3.33% 6.316 1.6 <			2007	2.50%		•			•		•	•	•	•	1
2009 2.50% 2			2008	2.50%	•	•	•	•	•	1	•		•	•	•
2010 2.50%			2009				•	•			•	•	•	1	•
2005 250%			2010			•		•	•		•	ı	•	•	•
306 Subtorial Collecting and Impounts 2.50% 6.316 159.627 103.014 5.316 15 307 Wells 2.50% - <			2011	2.50%	•	•				,	, C			. 8	· 0
307 Wells Rivers, Other Installation 5.316 159,627 103,014 5,316 159,627 103,014 5,316 159,627 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014 5,316 115,927 103,014	•	300	2012	١	-		-		•	-	6,970	•	-	8/8	6,970
307 Wells Nivers, Other Intakes 2,50% 5.316 159 6.27 103,014 5.316 2.007 3.33% 5.33% 5.33% 5.30% 5.316 159 6.27 103,014 5.316 2.008 3.33% 5.33% 5.316 159 6.27 103,014 5.316 2.010 3.33% 5.316 2.010 3.33% 5.316 2.010 2.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5.00% 5		303	Subtotal Collecting and Impound	ا	'	,	,	•	•	5/3	0,8/0			/8	6,970
2007 3.33% 2007 3.33% 2009 3.33% 2009 3.33% 2009 3.33% 2009 3.33% 2011 3.33% 2011 3.33% 2012 3.33% 2012 3.33% 2013 3.33% 2013 2.33% 2013 2.33% 2013 2.33% 2013 2.00% 2.0	02000	308 307	Lakes, Rivers, Other Intakes Wells	3.33%	•			5.316	159.627	103.014	1	•	•	5.316	159.627
307 Subtotal Wells 5.316 159,627 103,014 5.316 307 Subtotal Wells 5.316 159,627 103,014 5.316 308 Infiltration Galleries & Tunnels 2.00% 5.316 159,627 103,014 5.316 309 Suppty Mains 2.00% 5.316 159,627 103,014 5.316 309 Subtotal Supply Mains 2.00% 6.67% 6.7% 6.7% 6.7% 310 Power Generation Equipment 2.00% 6.7% 6.7% 6.7% 6.7% 311 Power Generation Equipment 5.00% 6.5% 6				3.33%		•	•	<u>:</u> '		•	•	•		<u>;</u>	•
2009 3.33% 2010 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2011 3.33% 2012 3.33% 2012 3.00% 200%			2008	3.33%	•		•		•	•	•	•	•	•	ı
2010 3.33% 2011 3.33% 2012 3.33% 2013 3.33% 2013 3.33% 2014 3.33% 2015 3.33% 2015 3.33% 2016 3.33% 2007 2.00% 2008 2.00% 200			2009	3.33%	•			•	•		•		•	•	•
307 Subtotal Wells 5,316 15,316 156,627 103,014 5,316 15			2010	3.33%	•		•		•		•	•			1
307 Subtotal Wells 2012 3.53% . . 6,316 159,627 103,014 . . 6,316 308 Inflitration Galleries & Tunnels 6,67% .			2011	3.33%	•	•	,			•	•	•	•	•	•
308 Infiltration Galleries & Tunnels 6 67% 2.00%	•	200		3.33%					150,007	- 400 007		•			- 000
308 Infiltration Gallerles & Tunnels 6.67% 309 Supply Mains 2007 2.00% 2008 2.00% 2008 2.00% 2010 2.00% 2011 2.00% 2012 2.00% 2012 2.00% 2013 2.00% 2014 Pumping Equipment 2007 12.50% 2015 2.00% 2016 12.50% 2017 2.00% 2018 2.00% 2018 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.00% 2019 2.50% 201	a	207	Subtotal Wells		ا،			3,310	/70'6CI	103,014	•	-	•		/79'6CL
2007 2.00% 2	0000	308	Infiltration Galleries & Tunnels	6.67%					•	. .				•	
2009 2.00% 2		8		200.2	,	,	•				•		,		
2009 2.00%			2008	2.00%			•								
2010 2.00%			2000	200.5	•	٠	•				•	•	•	•	
2011 2.00%			2010	2.00 8.00 8.00 8.00 8.00 8.00 8.00 8.00		•	,	•	•		•	•	•	•	•
309 Subtotal Supply Mains 5.00% -<			2011	%00.c	•		,	•		•	•	•	•	•	•
309 Subtotal Supply Mains 5.00% -			2012	2.00%	•	•	•	•	,		•				•
310 Power Generation Equipment 5.00% - 192,458 1,539,667 1,806,527 - 192,458 1,539,667 1,806,527 - 192,458 1,539,667 1,806,527 - 161,480 1,211,840 681,660 - 161,480 1,211,840 681,660 - 100,621 2008 12.50% - 100,621 804,971 352,175 - 100,621 2009 12.50% - 58,591 468,725 146,477 - 58,591 2010 12.50% - 2,361 37,782 2,361 - 4,723 2011 12.50% 37,782 - 2,361 37,782 2,361 - 6,480	•	309	l				,				-			,	
311 Pumping Equipment 12.50% - 192,458 1,539,667 1,806,527 - 192,458 300 12.50% - - 151,480 1,211,840 681,660 - - 151,480 2008 12.50% - - 100,621 804,971 352,175 - - 100,621 2009 12.50% - - 58,591 468,725 146,477 - - 58,591 2010 12.50% - - - 2,361 37,782 2,361 - - 4,723 2012 12.50% - - - 2,361 - - - 4,723 21 12.50% - - - 2,361 - - - 4,723 2012 12.50% - - - 2,361 - - - 4,723	"	310	Power Generation Foundant	5.00%].					-
2007 12.50% - - 151,480 1,211,840 681,660 - - 161,480 2008 12.50% - - 100,621 804,971 352,175 - - 100,621 2009 12.50% - - - 58,591 - - - 58,591 2010 12.50% 37,782 - - - - - 4,723 2012 12.50% - - - - - - - - 2012 12.50% - - - - - - - - -	11000	311	Pumping Equipment	12.50%	•			192,458	1,539,667	1,806,527	•			192,458	1,539,667
2008 12.50% - - 100,621 804,971 352,175 - - 100,621 2009 12.50% - - 58,591 468,725 146,477 - - 58,591 2010 12.50% 37,782 - - - - 4,723 2012 12.50% - - - - 5,480				12.50%	•	•	•	151,480	1,211,840	681,660	•	•		151,480	1,211,840
2009 12.50% 58,591 468,725 146,477 58,591 2010 12.50% 58,591 2011 12.50% 37,782 2,361 37,782 2,361 4,723 2012 12.50% 87,676 5,480			2008	12.50%	•	•	•	100,621	804,971	352,175	•	•	•	100,621	804,971
2010 12.50%			2009	12.50%		,	•	58,591	468,725	146,477	•	•	,	58,591	468,725
2011 12.50% 37,782 2,361 37,782 2,361 4,723 2012 12.50% 5,480 5,480			2010	12.50%		•	•	•	•	•	ı	•	•	•	•
2012 12:50%			2011	12.50%	37,782	,	•	2,361	37,782	2,361	- 10	•	ſ	4,723	37,782
	•	24.5	7107	12.5076	- 207 700			205 540	20000	- 000 000 0	0/0/12		-	2,480	87,670

No. 71308 20 No. 71308 20 Depr. Addition 3.33% 37.8 3.33% 3.33% 37.8 2.22% 2.23% 2.33%	March Marc	2			٥	Dep Rates Decision											
Accordance Accode Accode Accordance Accordance Accordance Accordance Accode Accode Accordance Accordance Accordance Accord	Accordance Acc	3 EPCOF	3 NARUC		-	No. 71308	2011	2011	2011	2011	Plant Balance	Accum Dep	2012	2012	2012	2012	Plant Balance
200 Moder Treatment Energy 2578 12,999 988,999 988,999 12,999 988,999 12,999 988,999 12,999 988,999 12,999 988,999 12,999 988,999 12,999 988,999 12,999	1970 1970	ACCT		25-		Depr.			Adjustments	Dep Exp	2011	2011	Additions	Retirements	Adjustments	Dep Exp	2012
200 Submit View Part P	250 Secretar Varie Transmissing Transmission 12,256 20,254 1,256 1	320100				3.33%		8,041		191,271	5,739,859	1,205,551				191,137	5,739,859
200 Subcool Witer Interferent Parts 200 225% 27,00 0,041 21,057 27,054 10,050 11,177 21,0	200 Septembly bloom				2007	3.33%				12,986	389,983	58,439				12,986	389,983
250 Submeta frantement Plants 2504 2524 2	1,000 1,00				2009	3.33%				7,557	226,944	18.893				7,557	226 944
30.1 Standard Mater Teachment Plant 225% 37,500 5,041 1,167 1,107 1,1160 1,	100 100				2010	3.33%	37,208			620	37,208	620				1,239	37,208
3001 Submiced Water Treatment Flant 22.25% 6.041 24.4377 6.470.359 1326.440 77.180 27.160 16.68 3001 Storage Tasks 2009 2.22% 2.23% 1.00.689 111.779 77.180 2.2360 1.00.689 3001 Storage Tasks 2009 2.22% 2.23% 1.00.689 111.779 7.740 7.740 3001 School Storage Tasks 2009 2.22% 7.7402 2.23% 1.00.689 111.779 7.7402 2.23% 3001 School Storage Tasks 2009 2.22% 7.7402 2.23% 1.00.7402 7.7402 2.23% 1.00.7402 7.7402 2.23% 1.00.7402 7.7402 2.23% 1.00.7402 7.7402 2.23% 1.00.7402 7.7402 2.23% 1.00.7402 7.7402 2.23% 1.00.7402 7.7402 2.23% 1.7402 2.23% 1.7402 2.23% 1.7402 2.23% 1.7402 2.23% 1.7402 2.23% 1.7402 2.23% 1.7402	3001 Services Paris December Paris Construction Paris				2011	3.33%				•		,	2.5			, ,	, ,
3901 Storage Tanks 2007 2.22% 2.25% 2.25% 1.006 Jean 11,1776 2.2556 2.25%	3001 Storage Tanks 2007 2.25%		320	Subtotal Water Treatment	Plant	0.00%	37 208	8 041		214 977	6 470 336	1 292 400	71,190		,	1,185	6 544 526
2001 2.22%	2001 2.22%	330000		Storage Tanks		2.22%				22,355	1 006 989	111 776				22,355	1 006 989
2001 Subridia Storage Tanks 222% 222% 222% 222% 2000 389 111,776 223.565 2000 227% 223.655 2000 227% 222% 2	3001 Stateshold Strange Tanks 2228h 2228			.	2007	2.22%				,	1	,					20,000,1
2001 Stockel Noting Intel 2001	2001 222% 223%				2008	2.22%				•	•	•					•
2001 Subriels Storage Tanks 227% 227% 2286 1006,889 111776 2284 278,842 278,	3001 Subroad Stronge Tanks 222%				2009	2.22%				•	•	•				•	•
State Substitution & Description State Substitution & Description Substitution & Description & Desc	301 Survey larks 2278, 2288,				2010	2.22%					•						•
330.1 Simple Storage Tanks 22.25% 7. 825 10.06.898 111.776 27.847 77.847 10.06.898 10.06.898 111.776 77.847 10.06.898 18.85 26.45 27.847 10.06.898	3001 State of State				2012	2.22%		٠		. ,						•	
3301 Surrage Fanks 2007 2.22% 7.8902 7.8902 7.87942 7.8902 7.87942 7.8902	390 Storage Fands 2007 2.22% 7.890 7.890 7.890 7.890 7.890 7.487 7.890 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.487 7.890 7.480 7.480 7.890 7.480		330.1	П				•		22,355	1,006,989	111,776	-	-	-	22,355	1.006.989
2000 2.22% 2.22% 2.22% 2.000 2.000 2.22% 2.000	2008 222% 464 20.06 188.661 37.487 468.686 188.661 37.487 468.686 18.661 37.487 464 20.06 1.024 464 20.06 1.024 464 20.06 1.024 464 20.06 1.024 464 20.06 1.024 464 20.06 1.024 464 20.06 1.024 464 20.06 2.22% 44.813 2.22% 4.813 2.22% 4.813 2.22% 4.813 2.22% 4.813 2.22% 4.813 2.22% 4.813 2.22% 4.813 2.22% 4.813 2.22% 4.813 2.22% 4.813 2.22% 2	330000		Storage Tanks		2.22%				79,902	3,599,200	2,373,642				79,902	3,599,200
200 2.22% 2.22% 117 833 5.00 1024 200 2.22% 117 833 5.00 102 2.43 967 117 833 5.00 102 2.43 967 117 833 5.00 102 2.43 967 117 833 5.00 102 2.22% 117 833 1.835446 200 053 2.22% 117 833 1.835446 200 053 2.22% 118 2.22% 1.83 1.83 1.83 1.83 1.83 1.83 1.83 1.83	2001 2,22%				2007	2.22%				37,487	1,688,599	168,691				37,487	1,688,599
Statistical Storage Tanks Statistical Statisti	Standard Stronge Tank Story Standard Stronge Tank Standard Strong Tan				2008	2.22%				464	20,906	1,624				464	20,906
2011 2.22% 117,863 5.308,706 2.543,967 117,863 1.863,446 209,063 117,863 117,863 1.863,446 209,063 117,863 117,863 1.863,446 209,063 117,863 1.863,446 209,063 1.863,446 209,063 1.863,446 209,063 1.863,446 209,063 1.863,446 209,063 2.22%	2301 Storage Tanks 222% 41,813 5.909 705 2.643 657 41,815 4			•	2010	2.22%					. ,	, ,					
330.1 Subbroal Storage Tanks 2012 2.22% 4.16.13 1.883.446 2.09.083 1.17.883 4.308.70 2.41.813 1.883.446 2.09.083 4.16.13 1.883.446 2.09.083 4.16.13 1.17.883 4.16.13 1.883.446 2.09.083 4.16.13 1.17.883 4.16.13 1.883.446 2.09.083 4.16.13 4.18.13	330.1 Subtorial Storage Tanks 2012 2.22% 4.1/813 1.883.446 2.09,083 1.17,883 1.17,883 1.17,883 1.17,883 1.17,883 1.17,883 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.17,883 4.1813 1.1883,446 2.09,063 4.1813				2011	2.22%					•					ı	•
330 Storage Tanks 2.22% 4.18 1.883 46 200 063 4.18 1.883 46 200 063 4.18 1.883 46 200 063 4.18 1.883 46 200 063 4.18 1.883 46 200 063 4.18 1.883 46 2.20 063 4.18 1.883 46 2.20 063 4.18 1.883 46 2.20 063 4.18 1.883 46 2.20 063 2.22% 4.18 2.24 2.77 4.18 2.24 2.77 4.18 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.77 2.24 2.24 2.77 2.24	3301 Storage Tanks 2.22% 4.1813 1,883.446 200,663 4.1811 1,893.46 200,663 4.1811 1,893.46 200,663 4.1811 1,893.46 200,663 4.1811 2.22% 2.2		330.4	1	2012	2.22%				144	,						
330 Storage Tanks 2007 2.22% 41,813 1,883,446 209,063 41,813 1,813	330 Storage lants 2007 2.22% 1.883 446 200,063 41,813 1883 446 200,063 41,813 1883 446 200,063 41,813 1.883 446 200,063 2.22%	0		Subtotal Storage Lanks						11/,853	5,308,705	2,543,957	•	•		117,853	5,308,705
2286 2009 2.22% 41,813 1,883,446 209,063 41,813 2001 2.22% 41,813 1,883,446 209,063 41,813 330.1 Subtotal Storage Tanks 2.00% 217,887 37,489 18,634,48 209,063 41,813 331 Transmission & Distribution Mains 2.00% 217,887 37,489 18,634 40 87,287 331 Transmission & Distribution Mains 2.00% 2.00% 21,789 36,896 18,44,922 129,145 36,896 977,835 977,835 978 333 Services 2.00 3.33% 2.17,897 2.86 18 2.86 1	2006 2.22% 41813 1883446 2009063 41813 41813 41814 41813 </th <th>330000</th> <th></th> <th></th> <th>7000</th> <th>2.22%</th> <th></th> <th></th> <th></th> <th>41,813</th> <th>1,883,446</th> <th>209,063</th> <th></th> <th></th> <th></th> <th>41,813</th> <th>1,883,446</th>	330000			7000	2.22%				41,813	1,883,446	209,063				41,813	1,883,446
2009 2.22% 330.1 Subtroal Storage Tanks 2.22% 4.1813 1.883.446 2.09.063 4.1813 330.1 Subtroal Storage Tanks 2.007 2.22% 4.1813 1.883.446 2.09.063 4.1813 331 Transmission & Distribution Mains 2.00% 2.17.897 3.74.849 1.65.340 4.1813 1.883.446 2.09.063 4.1813 331 Transmission & Distribution Mains 2.00% 2.00% 2.17.897 4.0491 1.65.340 4.90 37.26.17 4.0181 3.26.48 4.1813 1.883.446 2.09.063 4.1813	230.1 Subtoral Storage Tanks 2011 2.22% 2011 2.22% 2012 2.22% 2013 2.22% 2013 2.22% 2014 2.22% 2015 2.22% 2015 2.22% 2016 2.22% 2017 2.20% 2007 2.00% 2008 2.00% 2008 2.00% 2008 2.00% 2008 2.00% 2009				2008	2.22%											• 1
2010 2.22% 41,813 1,883,446 2.09,063 41,813 330.1 Subtotal Storage Tanks 2.02% 41,813 1,883,446 2.09,063 41,813 331 Transmission & Distribution Mains 2.00% 217,897 217,897 34,813 40,817 2.09,063 40,817 331 Transmission & Distribution Mains 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 377,835 40,817 2.04,082 40,817 2.04,082 40,817 40,817 40,817 40,817 40,817 40,817 40,817 40,817 40,817 40,817 40,817 40,817 40,817 40,817 40,818 40,817 40,817 40,817 40,817 40,817 40,817 40,818 40,817	3301 Subtracts 222% 41813 1,883,446 209,663 41813 3301 Subtracts Storage Tanks 2003 2,22% 41813 1,883,466 209,663 41813 331 Transmission & Distribution Main 2,00% 217,897 40,817 2,040,825 183,742 40,817 2009 2,00% 2,00% 2,00% 2,00% 2,00% 16,641 8,20,027 41,001 40,817 2001 2,00% 2,00% 2,00% 2,00% 2,00% 16,641 8,20,027 41,001 40,817 2001 2,00% 2,00% 2,00% 2,618 217,897 46,818 2,8618 2,8618 2,8618 977,835 977,835 977,835 333 Services 2,007 3,33% 2,24,277 7,036,374 1,867 9,77 1,346,57 1,346,67 1,346,67 1,346,67 1,346,67 1,346,67 1,346,67 1,346,67 1,346,67 1,346,67 1,346,67 1,346,67 1,346,67 1,346,				2009	2.22%					•						
2011 2.22% 330 Interest issue Tanks 2.00% 2.17,897 41,813 1.883,446 2.09,063 41,813 331 Transmission & Distribution Mair 2.00% 2.17,897 374,849 18,633,441 2.09,063 40,817 331 Transmission & Distribution Mair 2.00% 2.00% 2.17,897 40,817 2.40,617 40,817 2010 2.00% 2.00% 2.00% 2.64,87 46,817 2.86 2.8618 2.86 2.8618 2.86 2.8618 2.86 2.8618 2.861	2011 2.22% 41,813 1,883,446 209,063 41,813 1,883,446 209,063 41,813 1,883,446 209,063 41,813 1,883,446 209,063 41,813 1,883,446 209,063 41,813 1,883,446 209,063 217,897 217,897 200,063 <th< td=""><td></td><td></td><td></td><td>2010</td><td>2.22%</td><td></td><td></td><td></td><td></td><td>,</td><td>•</td><td></td><td></td><td></td><td></td><td>,</td></th<>				2010	2.22%					,	•					,
330 Transmission & Distribution Main Story 217,897 41,813 1,883,446 200,063 41,813 41,813 41,813 41,813 44,814 1863,444 200,063 41,813 <td>330 Transmission & Distribution Main 2.00% 217,897 374,849 18,33446 209,063 41,813 1,883,446 209,063 41,817 1,883,446 209,063 41,817 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 41,817</td> <td></td> <td></td> <td></td> <td>2011</td> <td>2.22%</td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td>	330 Transmission & Distribution Main 2.00% 217,897 374,849 18,33446 209,063 41,813 1,883,446 209,063 41,817 1,883,446 209,063 41,817 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 372,670 40,817 41,817				2011	2.22%					•					•	
331 Transmission & Distribution Main 2.00% 217,897 374,449 18,534 81 8,773,742 372,670 2008 2.00% 2.00% 2.00% 2.00% 40,817 2.04,825 183,674 40,817 40,817 2008 2.00% 2.00% 2.00% 2.00% 2.6,898 1,844,922 129,145 90,894 30,894 2010 2.00% 2.00% 2.6,618 2.17,897 469 1,844,922 14,601 16,641	331 Transmission & Distribution Main 2 00% 2 17,897 374,499 18,633,481 8,773,42 40,817		330.1	1	7707	0/77:7				41.813	1 883 446	209 063				41 813	1 883 446
100 200% 200% 200% 16,641 20,945 183,674 40,817 20,946	2007 2 00% 2	31001	331	Transmission & Distribution	Mai	2 00%		217 897		374 849	18 633 481	8 773 742				079 676	10 622 404
2008 2 00% 2008 2 00% 1844 927 11501 45 14,601 16,641 36,888 36,888 36,888 36,888 36,888 36,888 36,888 36,888 36,888 36,888 36,888 36,888 36,888 36,888 36,888 37,882 37,872 37,882 37,882 37,872 37,872 37,882 37,872 37,872 37,882 37,872 <	12008 2008 200% 16,44 923 129,145 129,145 16,641 12,00% 120,00% 120,00% 13,38 120,00% 12				2007	2.00%				40,817	2,040,825	183,674	ı			40,817	2.040,825
2009 200% 16 641 832,027 41,601 490 16,641 2010 200% 28 618 286 28,618 286 977,835 9778 2011 2.00% 28,618 217,897 469,617 23,336 977,835 977,835 977,835 333 Services 2007 3,33% 22,427 7,035,337 1,588,909 977,835 234,277 2008 3,33% 23,33% 23,427 7,035,337 1,588,909 977,835 234,277 2009 3,33% 22,427 7,035,337 1,588,909 977,835 23,427 2010 3,33% 22,477 144,657 20,419 20,419 2011 3,33% 627,477 10,447 627,477 10,447 2011 3,33% 627,477 40,496 226,294 2,696,370 2,088,485 334 Meters & Meters	16,641 832,027 41,601 61,41 832,027 41,601 61,41 832,027 41,601 61,41 832,027 41,601 61,41 832,027 41,601 61,41 832,027 41,601 61,41 832,022 61,71 61,41 61,209 61,71 61,61 61,71 61,61 61,71 61,71 61,61 61,71				2008	2.00%				36,898	1,844,923	129,145				36,898	1,844,923
2010 2.00% 28,618 327 16,340 490 327 2011 2.00% 28,618 286 28,618 28,618 286 977,835 234,277 7,035,337 1,588,909 977,835 234,277 7,18,240 68,782 9,778 23,477 41,331 1,241,77 14,447 41,331 13,613 408,788 20,419 13,613 23,917 11,447 20,198 23,917 13,613 40,447 20,088 20,418 13,613 22,618 20,419 13,613 22,618 20,419 13,613 23,617 10,447 20,088 20,419 20,088 20,418 20,418 20,088 20,418 20,088 20,418	2010 2.00% 28.618 286 490 490 327 331 Transmission & Distribution Mains 2.00% 28.618 217,897 469,817 23.366,214 9.128,939 977,835 977,835 977,835 333 Services 2.007 3.33% 2.8,618 217,897 469,817 23.366,214 9,128,939 977,835 977,835 977,703 333 Services 2.007 3.33% 2.9,572 888,035 1,367 41,331 2.9,477 1,686,939 977,835 2.9,477 1,313,072 2.9,477 41,331 2.9,477 1,446,57 41,331 2.9,477 1,448 1,448 1,448 1,448 1,448 1,448 1,448 1,448 1,448 1,448 1,444 1,444 1,444			. •	5003	2.00%				16,641	832,027	41,601				16,641	832,027
2031 L.00% 28,618 286 28,618 286 28,618 286 28,618 286 28,618 286 28,618 27,835 971,837 977,835 977,835 971,837 977,835 971,837 971,8	2011 2,00% 28,618 286 28,618 286 28,618 286 377,835 977,703 977,703 977,835 977,835 977,835 977,703 977,835 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 971,703			. •	2010	2.00%	;			327	16,340	490				327	16,340
331 Transmission & Distribution Mains 28,618 217,897 469,817 23,336,214 917,835 977,835 977,835 977,835 977,835 977,835 977,835 977,835 977,835 977,835 977,835 977,835 977,835 977,835 977,835 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,703 977,835 9,572 977,703 9,572 9,77,835 9,572 9,572 9,773 10,474 10,474 10,474 10,474 10,447 <t< td=""><td>331 Transmission & Distribution Mains 20.02 2.007 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 2.007 3.33% 2.007 2.007 2.007 2.007 2.007 2.007 3.33% 2.004 2.0419 2.</td><td></td><td></td><td></td><td>7011</td><td>2.00%</td><td>28,618</td><td></td><td></td><td>586</td><td>28,618</td><td>286</td><td></td><td></td><td></td><td></td><td>28,618</td></t<>	331 Transmission & Distribution Mains 20.02 2.007 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 3.33% 2.007 2.007 3.33% 2.007 2.007 2.007 2.007 2.007 2.007 3.33% 2.004 2.0419 2.				7011	2.00%	28,618			586	28,618	286					28,618
333 Services 20,010 3.13% 20,010 21,031 40,456 20,410 21,031 40,456 20,410 21,031 40,456 224,277 7,035,337 1,588,909 97,732 29,572 29,572 20,572 20,572 20,572 20,572 41,331 20,177 7,184,677 7,184,677 20,419	333 Services 2007 3.33% 2.01.09 / 1.037 40.406 2.0300/1.1 (2.1.037) 40.406 2.0300/1.1 (2.1.037) 40.5030/1.1 (2.1.037) 40.6030/1.1 (2.1.03		221	Transmission 9 Distribution	Major	2.00%	20.640	247 007			- 000 00	- 000	977,835			- 1	977,835
2007 3.33% 2.34,277 688,035 1,586,309 2.34,277 2008 3.33% 2.33% 2.34,77 44,657 44,657 44,657 2009 3.33% 2.347 718,240 59,793 23,917 2010 3.33% 627,477 10,447 627,477 10,447 20,419 333 Services 627,477 - 353,156 10,919,034 1,957,297 - 363,604 1 334 Meters & Meter Installation 8.33% - 40,496 226,294 2,696,370 2,088,485 224,608 2008 8.33% - 40,496 226,294 2,696,370 2,088,485 224,608 2009 8.33% - 40,496 26,296,370 2,088,485 24,608 2009 8.33% - 40,496 2,996,370 2,088,485 24,608 2009 8.33% - 4,577 4,577 4,577 1,831 2001 8.33% -	2007 3.33% 204,277 1,030,307 1,030,307 204,277 204,277 204,277 204,277 204,277 205,72 44,337 20,337 20,337 20,337 20,337 20,337 20,337 20,419 20,412 20,412 20,412 20,412 20,412 20,410 20,412 20,412 20,410 20,412 20,410 20,412 20,412 20,412 20,410 20,412 20,410 20,410 20,410 20,410 20,410 20,410 20,410 20,410 20,410 20,410 20,410 20,410 20,410 20,410 20,410 <t< td=""><td>333000</td><td></td><td>Sepires</td><td>Mailis</td><td>3 3307</td><td>20,010</td><td>160,112</td><td>•</td><td>Ш</td><td>7 025 227</td><td>9,126,939</td><td>977,835</td><td>•</td><td>1</td><td>ш</td><td>24,374,049</td></t<>	333000		Sepires	Mailis	3 3307	20,010	160,112	•	Ш	7 025 227	9,126,939	977,835	•	1	ш	24,374,049
2008 3.33% 41,331 1,241,157 144,657 41,331 2009 3.33% 23,917 718,240 59,793 23,917 2010 3.33% 627,477 10,447 20,419 20,419 333 Services 627,477 10,447 20,419 20,895 334 Meters & Meter installation 8.33% - 40,496 226,294 2,696,370 2,088,485 224,608 2008 8.33% - 40,496 226,294 2,696,370 2,088,485 224,608 2009 8.33% - 40,496 24,696,370 2,088,485 224,608 2009 8.33% - 40,496 2,096,370 2,088,485 224,608 2009 8.33% - 40,496 2,096,370 2,088,485 224,608 2009 8.33% - 40,496 2,077 4,577 4,577 1,831 2010 2,086,485 2,046 34,693 2,646 2,677 2,677 2,677 2,677 2,677 2,677	2008 3.33% 41,331 1,241,157 144,657 41,331 2009 3.33% - - - 41,331 1,241,657 144,657 41,331 2010 3.33% 627,477 - - 13,613 408,788 20,419 23,917 333 Services - - 627,477 - - 20,149 20,895 334 Meters & Meter installation 8,33% - 40,496 226,294 2,696,370 2,088,485 224,608 2008 8,33% - 40,496 226,294 2,696,370 2,088,485 224,608 2009 8,33% - 40,496 34,693 34,693 9,912 2010 8,33% - - 40,496 2,696,370 2,088,485 224,608 2010 8,33% - - 40,496 34,693 9,912 1,877 4,577 1,831 2011 8,33% - - - -				2007	3.33%	•				888 035	1,386,909				234,277	7,035,337
23.3 Services 23.917 718,240 69,793 23.917 13,613 408,788 20,419 20,419 20,419 20,419 20,419 20,419 20,419 20,419 20,419 20,419 20,419 20,419 20,895 20,419 20,895 20,89	2009 3.33% 23,917 718,240 69,793 23,917 13,613 408,788 20,419 20,410 </td <td></td> <td></td> <td>. 17</td> <td>2008</td> <td>3.33%</td> <td></td> <td></td> <td></td> <td>41.331</td> <td>1.241.157</td> <td>144,657</td> <td></td> <td></td> <td></td> <td>41 331</td> <td>1 241 157</td>			. 17	2008	3.33%				41.331	1.241.157	144,657				41 331	1 241 157
2010 3.33% 2014 408,788 20,419 13,613 13,613 2011 3.33% 627,477 10,447 627,477 10,447 20,895 333 Services 627,477 40,496 226,294 2,696,370 2,088,485 224,608 334 Meters & Meter Installation 8 33% 40,496 226,294 2,696,370 2,088,485 224,608 2008 8 33% 9,912 118,996 34,693 9,912 1,831 21,977 4,577 1,831 201 8 33% 8 33% 8 33% 1,833 1,831 1,831 1,831	2010 3.33% - 13,613 408,788 20,419 13,613 13,613 2011 3.33% 627,477 10,447 627,477 10,447 20,895 333 Services 627,477 - 363,156 10,919,034 1,957,297 - 363,604 1 334 Meters & Meter Installation 8.33% - 40,496 226,294 2,696,370 2,086,485 224,608 2008 8.33% - 9,912 118,996 34,693 9,912 1,831 2010 8.33% - - 9,912 118,996 34,693 9,912 2011 8.33% - - 8,39% - -			17	2009	3.33%				23,917	718,240	59,793				23,917	718.240
2011 3.33% 627,477 10,447 627,477 10,447 20,895 333 Services 2012 3.33% 627,477 - 353,156 10,919,034 1,957,297 - 363,604 10,806 20,884,85 - 363,604 10,806 20,884,85 - 363,604 10,806 20,884,85 - 204,608 2,806,370 2,088,485 - 224,608 2,806,370 2,088,485 - 224,608 2,806,370 2,088,485 - 224,608 2,806,370 2,088,485 - 224,608 2,806,370 2,088,485 - 224,608 2,806,370 2,088,485 - 224,608 2,806,370 2,088,485 - 224,608 2,806,370 2,088,485 - 224,608 2,806,370 2,088,485 - 2,24,608 2,24,608 2,24,608 2,24,608 2,24,608 2,24,608 2,324,608 2,324,608 2,324,608 2,324,608 2,324,608 2,324,608 2,324,608 2,324,608 2,324,608 2,324,608 2,324,608 <th< td=""><td>2011 3.33% 627,477 10,447 627,477 10,447 627,477 10,447 20,895 333 Services 2012 3.33% - - 353,156 10,919,034 1,957,297 - - 363,604 10,00 334 Meters & Meter installation 8.33% - 40,496 226,294 2,696,370 2,088,485 - - 363,604 10,00 2,088,485 - - 224,608 2,00 2,00 8,33% -</td><td></td><td></td><td>•</td><td>2010</td><td></td><td></td><td></td><td></td><td>13,613</td><td>408,788</td><td>20,419</td><td></td><td></td><td></td><td>13,613</td><td>408,788</td></th<>	2011 3.33% 627,477 10,447 627,477 10,447 627,477 10,447 20,895 333 Services 2012 3.33% - - 353,156 10,919,034 1,957,297 - - 363,604 10,00 334 Meters & Meter installation 8.33% - 40,496 226,294 2,696,370 2,088,485 - - 363,604 10,00 2,088,485 - - 224,608 2,00 2,00 8,33% -			•	2010					13,613	408,788	20,419				13,613	408,788
333 Services 2012 3.53/7 - 363,156 10,919,034 1,957,297 - 363,604 10 334 Meters & Meter installation 8.33% - 40,496 226,294 2,696,370 2,088,485 224,608 2 2008 8.33% 9,912 118,996 34,693 9,912 1,831 2010 8.33% - - - - 9,912 1,831 2010 8.33% - - - - - 9,912 2010 8.33% - - - - - 9,912 1,831 2010 8.33% -	333 Services 2012 3.53/17 - 363,156 10,919,034 1,957,297 - 363,604 10 334 Meters & Meter installation 8.33% - 40,496 226,294 2,696,370 2,088,485 - 224,608 2 2008 8.33% 9,912 118,996 34,693 9,912 9,912 2010 8.33% - - - - - 9,912 2011 8.33% - - - - - - 9,912 1,831			. • •	2011		627,477			10,447	627,477	10,447				20,895	627,477
334 Meters & Meter Installation 8.33% - 40,496 226,294 2,696,370 2,088,485 224,608 2, 224,608 2, 224,608 2, 2008 8.33% 9,912 118,996 34,693 9,912 1,831 21,977 4,577 1,831 2,010 8.33% 1,831	334 Meters & Meter Installation 8.33% - 40,496 226,294 2,696,370 2,088,485 224,608 2, 224,608 2, 224,608 2, 2007 8.33% 9,912 118,996 34,693 9,912 2009 8.33% 1,831 21,977 4,577 1,831 2011 8.33%		333		7707		627.477			353.156	10 919 034	1 957 297	,			363,604	10 010 034
2007 8.33% 2008 8.33% 2009 8.33% 2009 8.33% 1,831 21,977 4,577 1,831 2010 8.33%	2007 8.33% 2008 8.33% 2009 8.33% 2010 8.33% 3011 8.33%	334100		Meters & Meter Installation		li .		40.496		226 294	2 696 370	2 088 485				224 608	2 606 370
8.33% 9,912 118,996 34,693 9,912 8.33% 1,831 21,977 4,577 1,831	8.33% 9,912 118,996 34,693 9,912 8.33% 1,831 21,977 4,577 1,831 8.33%			7	2007	8.33%		9		,	-,000,1	2,000,1				900,422	2,080,37
8.33% 1,831 21,977 4,577 1,831 1,831 8.33% 1,831 2.33%	8.33% 1,831 21,977 4,577 1,831 1,831 8.33%			. •	2008	8.33%				9,912	118,996	34,693				9,912	118,996
8.33% 8.33%	8.33% 8.33%				2009	8.33%				1,831	21,977	4,577				1,831	21,977
	0.55%				2010	8.33%				•		•				•	•

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted]
Page 14 of 20
2/16/14

	Plant	2012 E	ents Dep Exp 2012	ı		23,257 1,162,833			••				- 40,800 2,040,005		_	10,347 155,131		821 12,307	2,584 38,743	534 19 005	- 117 348 1 768 841	00000				. 1			- 6,238 93,523	2,749 41,221		,	1	• •		- 2,749 41,221				252 3,782		1,647 24,687	14.012 210.082			•					
		2012 2012	Retirements Adjustments		•															ĸ	,																														
		2012	Additions		•								•		•					19.00	19,005		•						•														•								
	Accum	Dep	2011	3,427	2,131,182	293,221	26,837	16,686	10,151	1,378	920	•	349,193	•	650,771	46,563		2,052	3,8/6		703 262	00000	70,937	•	1	•		•	28,932	13,747	•	•	•	• •	ı	13,747	95,583	3,619	34	631	0 8	823	100,690	31.677		•	, ,		, , , ,	° .	0 - 0
	Plant	Balance	2011	82,281	2,919,624	1,162,833	298,184	238,027	203,025	45,930	92,006	•	2,040,005		1,543,655	155,131	- 6	12,307	38,/43		1 749 836	203 60	93,023	•	•	•	•	•	93,523	41,221	•	•	•			41,221	169,409	12,058	145	3,782	1	74,687	210,082	94,985		•					
		2011	Dep Exp	3,427	241,464	23,365	5,964	4,761	4,061	919	920	•	39,988	,	102,962	10,347	. ;	821	2,584		116.714	6 220	0,20	•	•	•		٠	6,238	2,749	•	•	,	, ,	•	2,749	11,300	804	10	252	0 8	823	13,189	6.335		•				° .	
		2011	Adjustments		,								•																•							1							-								
		2011	Retirements		40,496	10,828							10,828																٠														-								
		2011	Additions	82,281		•					92,006	1	92,006																•												000	74,08/	24,687		•	4	•	4	•	•	,
Dep Rates	Decision	No. 71308	Depr.	8.33%		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%		0.00%	6.67%	6.67%	6.67%	6.67%	0.07%	6.07%	ipment	A 6.70	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	ipment	6.67%	6.67%	6.67%	6.67%	6.67% 6.67%	6.67%	ipment	%29'9	6.67%	6.67%	6.67%	6.67%	6.67%			6.67%	6.67% 6.67%	6.67% 6.67% 6.67%	6.67% 6.67% 6.67% 6.67%	6.67% 6.67% 6.67% 6.67% 6.67%	6.67% 6.67% 6.67% 6.67% 6.67%	6.67% 6.67% 6.67% 6.67% 6.67% 6.67%
	٠			2012	Meters & Meter Installation	Hydrants	2007	2008	2009	2010	2011	2012	Subtotal Hydrants	Backflow Prevention Devices	Other Plant & Misc. Equipment	2007	2008	2009	2010	2017	Subtotal Other Plant & Misc. Equipment	Other Blant & Mice Continuent	Other Figure & Wilst: Equipment	2008	2009	2010	2011	2012	Subtotal Other Plant & Misc. Equipment	Other Plant & Misc. Equipment	2007	2008	2009	2010	2012	Subtotal Other Plant & Misc. Equipment	Office Furniture & Equipment	2007	2008	2009	2010	2011	Subtotal Office Furniture & Equipment		Onice rumiture & Equipment	Office Furniture & Equipment 2007	Office Furniture & Equipment 2007 2007	Office Furniture & Equipment 2007 2007 2008 2008 2009	Onice Furniture & Equipment 2007 2007 2009 2009 2010	Onice Furnitive & Equipment 2007 2009 2009 2010 2010 2010 2010 2010 2010	Onice Furniture & Equipment 2007 2008 2009 2010 2011
		EPCOR NARUC	# ACCT#			332							335		338						339								339	339						339	340						340		340	340	340	340	340	340	340
		EPCOF	ACCT#	88		91 335000	82		8		96	26			100 339100	101	702	5 5	2 5 2 6	9 2	107	108 339500		2 2	Ξ	12	13	14	115	116 339500	117	178	D C	2 2	22	123	100 340100	101	202	503	104	6 6	107		108 340200						

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted] Page 15 of 20 2/16/14

7			i	Decision											
					:	;	:	;	Plant	Accum					Plant
ო	EPCOR NARUC	NARUC	_	No. 71308	2011	2011	2011	2011	Balance	Dep	2012	2012	2012	2012	Balance
5	ACCT#	ACCT #		Depr.	Additions F	Retirements Adjustments	Adjustments	Dep Exp	2011	2011	Additions	Retirements Adjustments	Adjustments	Dep Exp	2012
13	. 11		2009	20.00%										,	
8 3			2010	20.00%					•	•				•	•
2 2			2011	20.00%				•							
3 2	1	341	Subtotal Transportation Equipment	1	-	20 243	-	100 957	494 661	473 496		77 328		91 199	417 333
2	П	242)000 v		20,2,02		20,001	100,00	20,100	A SECURIT A PROPERTY OF THE RESERVE AND A SECURITION OF THE SECURI	270' 1 1		221,12	200, 111
	343000	34.8	stores Equipment Tools. Ship & Garage Equipment	5.00%		1.911		7.077	140.594	61.959	•			7 030	140 594
		!	2007	5.00%		: !		387	7.739	1.741				387	7.739
127			2008	5.00%				975	19,502	3,413				975	19.502
128			2009	5.00%				•							
129			2010	5.00%				•	•	•				,	,
30			2011	2.00%				,		•					•
<u></u>	1		2012	2.00%					•	•	22,827			571	22,827
132	f	343	Subtotal Tools, Ship & Garage E	0	•	1,911	•	8,440	167,835	67,113	22,827	•	•	8,962	190,662
	1	344	Laboratory Equipment	10.00%					1	25				ľ	,
	345000	345	Power Operated Equipment	2.00%				•	1						•
33			2007	2.00%				,	•	•					•
38			2008	2.00%				ì	•	•				•	•
137			2009	2.00%						•					•
38			2010	2.00%				1	,	•				ı	•
စ္တ (2011	5.00%				•	•	•				1	•
₹ ;	ı	,	2012	9.00°c					-						-
	11	845 545	Subtotal Power Operated Equipment		•	•		•	•	•	,	•		1	,
	346200	346	Communication Equipment	10.00%				3,911	39,105	20,436				3,911	39,105
£ :			2007	10.00%				422	4,222	1,900				422	4,222
4 7			2008	10.00%				•	1	ı				•	•
2 5			2009	10.00%						•					•
<u> </u>			2010	10.00%				,	,	•				•	
4 <u>4</u>			2011	10.00%				•	,	•				•	
9 9	•	0.40	2017	10.00%				,	- 00 07	- 00					- 200
	4	040	Subtotal Communication Equipment	pment	-	•		4,333	43,32/	22,335		•		4,333	43,32/
	339000	336	Miscellaneous Equipment	8.67%				7,106	106,542	67,431				7,106	106,542
	(This account is	ount is		6.67%				•	•	•				•	•
	included ii	included in A/C 339		6.67%					•	•				•	•
	In Decision No.	No.	2009	6.67%				•	•					•	
	71308)		2010	6.67%				•	•	•				•	•
22			2011	6.67%					•	•				•	
2 2	1	000	2012	6.67%				7 406	100 640	201.00				- 1	100
ò	11	999	Subtotal Miscellanelous Eq		,		-	ر, ارو	100,342	164,10	•		•	۷,۱۵٥	100,342
28	ı	348	Other Tangible Plant	10.00%	•			•	•	•	•				•
159	Į.		SUBTOTAL PLANT IN SERVICE		955,944	299,416		2,336,086	64,471,470	22,961,075	1,232,911	77,328		2,360,014	65,627,053
. 2			Total Authorized Plant in Service		955,944	299,416		2,336,086 (64,471,470	22,961,075	1,232,911	77,328	,	2,360,014 6	65,627,053
ლ 4			Company		955,944	299.416		2,423,209	64.384.388	23.374.244	1 232 912	•	•		65 617 300
. ro			? !		: : : :	1									
9			Staff More/(Less)		•		•	(87,123)	87,082	(413,169)	Ξ	77,328		(86,016)	9,753

Dep Rates

Chaparral City Water Company Docket No. W-02113A-13-0118

Test Year ending December 31, 2012

PLANT IN SERVICE

VARIANCE

MJR WKPS

E-5

Accum Dep 2012 1,778,795

1,795,309

1,293 789 694,767

663,183 4,828 23,973 700

Line			PLANT IN SERVICE	
Š			ć	Den Rates
7			·	Decision
ღ	EPCOR NARUC	NARUC	-	No. 71308
9	ACCT#	ACCT#		Depr
		301	Organization	0.00%
ဖ	•	302	Franchises	0.00
7	303600	303	Land and Land Rights	0.00%
00	304200	304	Structures & Improvements	3.339
თ ;	thru thru		2007	3.339
2 ;	304500		2008	3.33%
- 2			2009	3.339
<u>ნ</u> :			2011	3.33%
<u>4</u>	•	207	2012	3.33%
3 4	# 0000g	* S	Subtotal structures & Improvements	nts 2 500
2 12	20000	3	Constants and impounding rese	
18			2008	2.50%
19			2009	2.50%
2 3			2010	2.50%
2 %			2011	2.50%
3 2	•	305	Subtotal Collecting and Impounds	20,70
24	"	308	lakes Bivers Other Intakes	2 50%
2 2	307000	307	Wells	3.33%
56			2007	3.33%
27			2008	3.33%
8 8			2009	3.33%
8 8			2010	3.33%
8 5			2011	3.33%
32		307	Subtotal Wells	0.0
33	•	308	Infiltration Galleries & Tunnels	6.67%
8 8	309000	308	Supply Mains	2.00%
ဗို			2007	200%
37			2009	2.00%
38			2010	2.00%
39			2011	2.00%
64 4	1	000	2012	2.00%
; ;	N	600	Subtotal Supply Maills	
4 4 5 8	311000	310 311	Power Generation Equipment Pumping Equipment	5.00% 12.50%
4			2007	12.50%
45			2008	12.50%
4 i			2009	12.50%
4 4 8			2010	12.50%
6	'		2012	12.50%
20	 	311	Subtotal Pumbing Equipment	
	•			

-108,329

87

2,201,526

2,201,526

1,998,985 833,140 452,796 205,067

7,084 5,480 3,502,552

159,627

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted]
Page 17 of 20
2/16/14

			MJR WKPS VARIANCE	Ħ						6,558,040 16,514		•					4,991,920 3,984,931	,	•					(5,308,705)		•					(1 883 446)							24,399,864 25,815							10 907 517 (11 517)		ı				
			E-5							6,541,526							1,006,989							5,308,705							1,883,446							24,374,049							10.919.034	10,010,001					
	Accum	Dep	2012	1,396,688	71,425	11,440	1 859	3 '	1,185	1,509,048	134,131		• 1		•	•	134,131	2,453,544	200,178	800'7		•	•	2,661,810	250,875	•	į	•	1		250,875	9,146,412	224,491	166,043	58,242	917 859	9778	1	ı	162,644	185,987	83,711	34,032	342	2.320.901	ı	2,313,093	44.606	6,407	į .	
Dep Rates	Decision	No. 71308	Depr.	3.33%	3.33%	3.33%	333%	3.33%	3.33%		2.22%	2.22%	2 22%	2.22%	2.22%	2.22%		2.22%	2.22%	2 2 2 2%	2.22%	2.22%	2.22%		2.22%	2.22%	2.22%	2.22%	2.22%	2.22%		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%		3.33%	3.33%	3.33%	3.33%	3.33%	3.33% 3.33%	20.0	8 330%	8.33%	8.33%	8.33%	8.33%	8.33%
_	ı		24	Water Treatment Plant	2007	2008	2010	2011	2012	Subtotal Water Treatment Plant	Storage Tanks	2007	2009	2010	2011	2012	Subtotal Storage Tanks	Storage Tanks	3008	2002	2010	2011		Subtotal Storage Tanks		2007	2008	2009	2010	2012	Subtotal Storage Tanks	Transmission & Distribution Mail	2007	2008	2009	2010	2012	ssion & Distribution	Services	2007	2008	5002	2010	2013	Services	Meters & Meter Installation	victors & victor installation 2007	2003	2009	2010	2011
		EPCOR NARUC	ACCT #	320					666	OZC	330.1					, 600	330.1	330.1						330.1	330.1						330.1	331						331	333						333	334	;				
		EPCOR	ACCT#	320100						0000	330000					-	0	330000					•		330000					•		331001						11	333000						1 (334100	;				
^	I	ო	ß	5	25	3 2	55	2 2	'n å	3 8	8 6	9	62	63	2 2	ဂ မ	8 8	≽ &	69	2	7	2	133	4 ;	75	1.9	. 28	6.2	8 8	81	85	29	89 8	2 6	2 2	72	73			19	. 2	2 6	8 8	8 8	82		2	82	86	87	88

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted] Page 18 of 20 2/16/14

Decision	No. 71308	Depr	012	، Meter Installation	Hydrants 2.0		2010 2.0	2012 2.0		*	7			2011 6.6	uipmer		2008			Subtotal Other Plant & Misc. Equipment	Other Plant & Misc. Equipment 6.6	_	2008 6.6			2012 6.6	Equipmen	Office Furniture & Equipment 6.6		2011 6.5	ipment	Office Furniture & Equipment 6.6			2009 6.6			ipmen	Transportation Equipment 20.00%
on Accum	08 Dep	. 2012	8.33% 10,281	~	2.00% 316,478			2.00%	7000	0.00% 753.733			6.67% 6,460	6.67% - 6.67% 634	820	6.67% -	6.67%	6.67%	6.67%	5.57% t 35.170	l		6.67%	6.67%	- %29.9	6.67%	16,497	6.67% 106,883	w	6.67% 2,470 6.67% -	114,702	6.67% 38,013	- %299	6.67%	6.67%	•	- %/9.9	38,013	4
		E-5		2,919,624				2 040 005	2,040,000						1,768,841					93.523							41,221				210,082							94,986	
		PS		2,919,624				797007							184,742 (1,584,099)					(93.523)							(41,221)				305,067 94,985							(94,986)	

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted]
Page 19 of 20
2/16/14

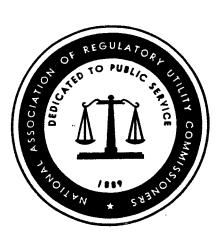
		PLAINT VARIANCE					(S)								Œ								 ,							.							(106 542)	7	(00)	<u>(3</u>)	(22)		
		Staff PL MJR WKPS VAR					417,313		•					, 00 00,	190,661								•							43.327							- (10		R5 R27 032	7cn'/70'co	65,627,032	65,617,302	9,730
		E-5					417,333	•						000 000	190,062	,							•							43,327							106.542		65 627 053	000,120,000	65,627,053	65,617,302	9,751
	Accum Dep	2012		•	•	- 107	487,368	, 00	06,989	4.388) ;	•	. 22	1/6	6/0,0/	₽,		•	•	•		•	,	24,346	2,322	į	•		•	26,668	74,537	•				. ,	74,537		25 243 760	50,1,0TA,0A	25,243,760	25,734,123	(490,363)
Dep Rates Decision	No. 71308	Depr.	20.00%	20.00%	20.00%	20.00%	1	4.00%	5.00%	5.00%	5.00%	2.00%	5.00%	800	40.00%	5.00%	2.00%	5.00%	2.00%	2.00%	5.00%	2.00%	int	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	pment	%299	6.67%	6.67%	6.67%	6.67%	6.67%		10.00%					
<u> </u>			2009	2010	2011	Subtotal Transfer of the	Subtotal Transportation Equipment	Stores Equipment	cots, only a delage equipment	2008	2009	2010	2011	Subtotal Tools Chin & Garage E.	laboratory Foreignment	Power Operated Equipment	2007	2008	2009	2010	2011	2012	Subtotal Power Operated Equipment	Communication Equipment	2007	2008	2003	2010	2012	Subtotal Communication Equipment	Miscellaneous Equipment	2007	2008	2009	2010	2012	us Eq	Other Tangible Plant	SUBTOTAL PLANT IN SERVICE		Total Authorized Plant in Service	Company	Staff More/(Less)
	NARUC	ACCT#				341	5	342	}					343	344	345							345	346						346	339	unt is	200 V	j Z			339	348					
	EPCOR NARUC	ACCT#	. "			•	a	343000						•	н	345000						'	II	346200						J	339000	(This account is	included III AC	71308)	(1	i	H				
8	ო	ĸ	119	120	5 5	2 2	3 5	125	126	127	128	129	130	132	133	134	135	136	137	138	139	140			143	4 4 4 7	146	147	148			151		- •		156	157	158	159	160	ი ი	4 ro	, φ

H:\Chapparal City Water 13-0118\UPIS & Acc Dep Roll forward from Company Feb 17, 2014 [Co Version Staff Adjusted]
Page 20 of 20
2/16/14

ATTACHMENT B

UNIFORM SYSTEM OF ACCOUNTS FOR CLASS A WATER UTILITIES

1996



NATIONAL ASSOCIATION OF REGULATORY UTILITY COMMISSIONERS 1201 Constitution Avenue, N.W., Suite 1102 Post Office Box 684 Washington, DC 20044-0684 Telephone No. (202) 898-2200 Facsimile No. (202) 898-2213

Price: \$25.00

INCOME ACCOUNTS

Operating Income

400. Operating Revenues

This is the revenue control account which totals the accounts recorded in water revenue accounts 460 through 474.

401. Operating Expenses

This is the operating expense control account which totals the amounts recorded in operating expense accounts 601 through 675 for water systems.

403. Depreciation Expenses

A. This account shall be charged with depreciation credited to account 108 - Accumulated Depreciation of Water Plant and credited with amortization debited to account 272 - Accumulated Amortization of Contributions in Aid of Construction. Depreciation shall be accrued on a straight-line remaining life basis or straight-line basis, as required by the Commission. A single composite depreciation rate may be used if approval from the Commission is obtained.

Note A:--See Accounting Instruction 33, for more detailed instructions on depreciation accounting.

B. Depreciation for property not used in water operations is charged to account 426 - Miscellaneous Nonutility Expenses, and is credited to account 122 - Accumulated Depreciation and Amortization of Nonutility Property.

406. Amortization of Utility Plant Acquisition Adjustments

This account shall be debited or credited, as the case may be, only upon the approval of the Commission, for the purpose of providing for the extinguishment of the amount in account 114 - Utility Plant Acquisition Adjustments.

407. Amortization Expense

This account shall be the control account for amortization accounts totaling the amounts in accounts 407.1 to 407.3.

407.1 Amortization of Limited Term Plant

This account shall include amortization charges applicable to amounts included in the utility plant accounts for limited